REPORT

ON THE

ADMINISTRATION

OF THE

SALT AND CONTINENTAL CUSTOMS DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1886-87,

WITH

APPENDICES AND MAP.

Bombay:
PRINTED AT THE GOVERNMENT CENTRAL PRESS.

1888.

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No. 3959 OF 1887.

FROM

W. PORTEOUS, ESQUIRE, C.S.,
Acting Collector of Salt Revenue;

To

J. G. MOORE, ESQUIRE, C.S.,
Acting Commissioner of Customs, Salt, Opium and Abkári.

Poona, 17th September 1887.

SIR,

I have the honour to submit the annual report on the Administration of the Salt and Continental Customs Department for the year 1886-87.

2. I adopt the same arrangement as in the three previous years, and begin with a short notice of the principal matters affecting the constitution and working of the Department as a whole and of the broad financial results of the year's administration, leaving details to be discussed under the different heads to which they belong.

INTRODUCTORY.

Collector's Office.

3. Mr. Trevor having availed himself of three months' privilege leave from the 6th of March 1886, Mr. Acworth, the deputy Collector, acted for him, and was thus in charge of the Department for the first two months of the year under report. On the 4th of November Mr. Trevor went on furlough, and Government appointed me to act; but as I was at the time in England, Mr. Acworth again acted as Collector till my arrival. I relieved him on the 14th of December, and have been in charge of the Department since.

Deputy Collectorship.

4. Colonel LaTouche held the appointment of Deputy Collector, N.D., and Mr. Acworth that of Deputy Collector, S.D., throughout the year, except that on the first occasion of Mr. Acworth's acting as Collector, Mr. H. L. Wright was appointed to act as Deputy Collector.

Assistant Collectors.

5. Mr. Kávasji Kharsetji Jamsetji was transferred from the Uran Range to the charge of the Account Office from the 1st May—Mr. Aitken, the Chief Account Officer, going in his stead to Uran. Mr. Hill returned from furlough in June, and resumed charge of the Kánara Range, relieving Mr. Maidment, who was then posted to the Alibág Range. Mr. Close on being relieved of the latter range by Mr. Maidment reverted to the Frontier as an Inspector. Mr. Dickinson on return from furlough in June took charge of the Khárághoda Range, and held it till the 15th August, when he was relieved by Mr. Thom, who had been on three months' privilege leave. He was then transferred to the Alibág Range, and relieved Mr. Maidment, who thereupon reverted to the Account Office as supernumerary. Mr. Thom went on nine months' furlough from the 11th September, and from the time of his departure till the return, in November, from furlough of Mr. Leckie, who was to succeed him, Mr. Bulkley, the Assistant Collector in charge of the Northern Frontier, held the Khárághoda Range in addition to his own.

General organization.

6. There have been no changes in the general organization of the Department since those described in paragraph 6 of the report for 1884-85.

Constitution of Subordinate Establishment. Changes during the year.

7. The constitution of the Subordinate Establishment was modified by the new arrangements at Daman, noticed in paragraph 17 below. These resulted in a net decrease of 37 men and a saving of Rs. 577 per mensem on the sanctioned strength and cost of the establishment.

8. The total sanctioned strength of the Department as it stood on the 31st March 1887 is as under:—

Collector	1
Deputy Collectors	2
Assistant Collectors	13
Supervisor, Uran Distilleries	1
Assistant do.	1
Superintendents of Salt Depôts and Distilleries ...	6
Coast Guard Inspectors	17
Northern Frontier and other Inspectors ...	22
Sarkárkúns, including Special Officer, Cambay ...	33
Officers in charge of Preventive Stations, including Chendni Baudar	9
Dároghás	9
English Writers	77
Kárkúns, including Sazadárs, Bandar Kárkúns, and Gaugers	638
Risáldárs	3
Savárs	110
Petty Officers	367
Sepoys	3,761
Khalássis, Watermen and Menials	496
Total ...	5,566

Details of the number of appointments of each description in each grade are given, as usual, in Appendix I.

Clothing and equipment of Peon Establishment.

9. The proposals for the clothing and equipment of the peon establishments, referred to in paragraph 14 of last year's report, were sanctioned by Government in their Resolution No. 3225 of the 22nd October 1886. These were, shortly, that Government should give a capitation grant of Rs. 5-8 per man, and that this grant should be suppplemented by monthly deductions from the men's pay fixed on such a scale that the grant and the amount of the deductions together should be sufficient over a series of years to protect Government from loss. Some of the articles of clothing are supplied to the men every year, some every two years, and some at longer intervals, and it was decided, therefore, to treat the transactions of six years as a whole—the total expenditure of the six years, though distributed very unequally, amounting in the aggregate to the sum of the six years' capitation grants *plus* the six years' pay deductions.

In the Southern Division, Surat Range and Runn Salt works.

10. With a strength of 26 Jamádárs and 1,473 Haváldárs, Náiks, and Peons, the Northern Frontier Force not included, the calculations work out as follows:—

	Rs.	a.	p.
Total expenditure for the first year ...	27,900	8	0
For the 2nd, 4th and 6th years ...	16,340	10	0
For the 3rd and 5th years	32,191	12	0
	76,432	14	0

against a total income made up thus:—

	Rs.	a.	p.		Rs.	a.	p.
Six years' capitation grant for 1,499 men at Rs. 5½ each	8,244	8	0	per annum =	49,467	0	0
Six years' monthly subscriptions for 1,473 Peons, Náiks and Haváldárs at 4 annas per month ... ... 26 Jamádárs at Re. 0-8-9	4,589	10	0	per annum =	27,537	12	0
				Grand Total ...	77,004	12	0

leaving a balance in favour of Government of, say, Rs. 571-14-0.

11. The subjoined table shows the details of each side of the account:—

Expenditure.	Rs. a. p.	*Receipts.*	Rs. a. p.
1st year—			
Great coat (septennial)	...11,804 10 0	Deduction from Peons, Náiks and	
Warm clothing (biennial)	... 6,478 0 0	Haváldárs	4,419 0 0
Light clothing, puggries, &c.	9,617 14 0	Jamádárs	170 10 0
Total Rs.	27,900 8 0	Total Rs.	4,589 10 0
2nd, 4th and 6th years—			
Light clothing (annual)	.... 3,760 8 0	Rs 4,589 10 0 x 3=	13,768 14 0
Sandals (do.)	... 1,686 6 0		
	5,446 14 0 x 3=		
	16,340 10 0		
3rd and 5th years—			
Warm clothing (biennial)	... 6,478 0 0	Rs. 4,589 10 0 x 2=	9,179 4 0
Khaki trousers (do.)	... 1,686 6 0		
Puggri (do.)	... 2,484 10 0		
Light clothing (annual)	... 3,760 8 0		
Sandals (do.)	... 1,686 6 0		
Total	...16,095 14 0 x 2 =		
	32,191 12 0		

12. The following table shows the account in abstract :—

	Expenditure. Rs. a. p.	*Receipts.* Rs. a. p.
1st year	27,900 8 0	4,589 10 0
2nd, 4th and 6th year ...	16,340 10 0	13,768 14 0
3rd and 5th year	32,191 12 0	9,179 4 0
Total ...	76,432 14 0	27,537 12 0
Add—		
Government Grant		49,467 0 0
		77,004 12 0
Deduct—		
Expenditure		76,432 14 0
Balance in favour of Government, noted above.		571 14 0

Had effect been given to these proposals at once, Rs. 27,900-8-0 would have been the sum required for expenditure. This, however, was not available, and all that could be done was to start operations by using the capitation grant of the year, as provided in the Budget, for the purchase of woollens.

Northern Frontier Preventive Force.

13. Similar arrangements were sanctioned for the Northern Frontier Preventive Force in Government Resolution No. 1008 of the 19th April last—the rate of deduction from the men's pay being 8 annas 9 pies in the case of Jamádárs ; 4 annas in that of Haváldárs, Náiks and Peons ; Re. 1 in that of Daffedárs and Savárs.

The details of the scheme work out as under :—

		Rs. a. p.	Rs. a. p.	Rs. a. p.
Jamádárs	8	0 8 9	6 9 0	52 8 0
Haváldárs	20			
Náiks	70	0 4 0	3 0 0	2,370 0 0
Sepoys, 12-monthly	700			
Do. 9 do.	200	0 4 0	2 4 0	450 0 0
Daffedárs	10			
Savárs	100	1 0 0	12 0 0	1,320 0 0
Total amount of deductions for 1 year ...				4,192 8 0
Government grant at the rate of Rs. 5½ per man ...				6,094 0 0
Total ...				10,286 8 0
Add for 5 years ...				51,432 8 0
Total receipts in 6 years ...				61,719 0 0
Total estimated expenditure in 6 years ...				62,630 3 0
Excess ...				911 3 0

or an average excess of 2 annas and 2⅓ pies per man per annum, during 6 years, for a total strength of 1,108 men.

General features of administration.

14. There is nothing of special interest to record in the year's administration.

Conventions with Cambay and Janjira.

15. The conventions with Cambay and Janjira have worked harmoniously during the year.

Fish-curing yards.

16. A special report on the working of the yards at Kosumba, Vesáva, and Vengurla has been submitted. It may be noted here, however, that further experience has confirmed the opinions that the local officers timeously gave expression to: the yards at Kosumba and Vesáva have proved to be failures, while that at Vengurla, though it does not as yet pay its way, has made rapid strides in popularity, and promises to be a success. Government in their Resolution No. 2259, of the 14th April last, decided to keep the two former yards open till the end of the past fair season only. The Establishment at Vesáva was only a 6-monthly one from the first, while that at Kosumba, which was 12-monthly, was reduced in June last. I have proposed that the Vengurla yard should not be kept open for more than five or, at the outside, six months in the year, and Government orders are awaited.

Arrangements under Portuguese Treaty.
Daman.

17. As stated in paragraph 19 of last year's report, sales to the trade, which had been discontinued at Daman, were resumed there in 1885-86, in order to clear off the stocks on hand, and so permit of the reduction of establishment ordered in Government Resolution No. 5634 of the 13th July 1883 being carried out. Up to the end of March 1886, 35,725 maunds of salt were sold at the rate of 2 annas per maund, exclusive of duty. After that, however, it was not found practicable to effect further sales at as good a price, for the trade showed a preference for the newer salt made at the Bulsár works, while the Railway Company declined to continue the specially favourable rates they had previously been quoting for the carriage of Daman salt. Auction sales to the highest bidder were then resorted to, and other 8,000 maunds were cleared off. There still remained about 40,000 maunds, and this quantity was gathered into one place, and reserved to meet indents from the Portuguese Government for domestic consumption and for fish-curing. The only establishment, therefore, that it was necessary to retain, was just what would be enough to guard the stock of salt, supervise the fish-curing yard, and see that no salt was produced in the abandoned works, and for these purposes it was considered that the following would be sufficient :—

		Rs.
1	Head Kárkún	25
1	Kárkún (Fish-curing yard)	15
1	Haváldár	15
1	Náik	12
3	Peons, at Rs. 10	30
3	Do. at „ 9	27
6	Do. at „ 8	48
	Petty supply allowances	5
16	Total ...	177 per mensem.

18. In their Resolution No. 7861, of 5th November 1886, Government signified their approval, and the original establishment of 53 men, costing Rs. 754 per mensem, was cut down accordingly.

Summary of constitution and operations of the Department.

19. A summary of the constitution and operations of the Department as a whole, as they are shown in detail in Statement No. II of the Appendices, is subjoined, the corresponding figures for 1885-86 being given for purposes of comparison :—

	1885-86.	1886-87.	Increase.	Decrease.
1. Number of Supervising Officers	16	16	....	....
2. Number of Subordinate Establishment ..	5,587	5,550	....	37
3. Number of Tálukás	40	40	....	....
4. Number of Salt-works	662	673	11	....
5. Number of maunds of Salt dealt with ..	92,,77,737	86,04,995	....	6,72,742
6. Number of maunds of Salt excised and imported by sea and land on payment of duty.	86,47,736	79,44,311	....	7,03,425
7. Number of maunds of Salt delivered free and at nominal rate of duty	6,30,000	6,60,683	30,683	....
Number of Ports	83	83	....	....
8. Number of Vessels entered	1,00,424	1,00,814	390	....
Do. cleared	97,303	98,628	1,325	....
10. Value of Goods imported by sea	2,74,24,082	2,48,93,056	....	25,31,026
Do. exported by sea	4,40,93,049	4,30,34,138	....	10,58,911
11. Number of Stills..	49	49	....	....
12. Number of gallons excised	10,64,256	9,82,447	....	.....
13. Number of offences enquired into	580	526	....	54

20. The general financial results of the past year's administration, as compared with those of the preceding 4 years, are exhibited below:— General Financial results.

Years.	Gross Receipts.					Total Gross Receipts.
	Salt.	Sea Customs.	Land Customs.	A'bkárí.	Local Funds	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1882-83	1,32,76,653 11 6	35,166 4 4	13,691 15 0	9,90,996 9 0	70,606 6 1	1,43,87,114 13 11
1883-84	1,34,11,740 6 6	23,999 2 0	13,029 5 4	10,41,850 12 11	75,919 7 8	1,45,66,539 2 5
1884-85	1,42,40,837 10 10	16,714 10 6	9,057 15 8	14,43,029 14 1	80,692 10 0	1,57,90,332 13 1
1885-86	1,84,16,776 7 4	13,748 15 5	9,096 14 8	16,69,693 9 7	75,645 3 1	2,01,84,961 2 1
1886-87	1,62,11,379 14 3	11,432 1 6	9,126 5 4	16,01,702 1 3	88,206 12 5	1,79,21,847 2 9

Years.	Charges.			Refunds.	Total Charges *plus* Refunds.	Net Receipts	Percentage of Charges on Gross Receipts.
	Establishment.	Contingencies.	Total Charges.				
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1882-83	7,12,219 12 6	7,47,835 0 6½	14,60,054 12 11½	1,11,174 7 4	15,71,229 4 3½	1,28,15,885 9 7½	10 14 8
1883-84	7,33,216 9 0	5,65,134 9 11	12,98,351 2 11	68,242 2 1	13,66,593 5 10	1,31,99,915 12 7	9 6 1
1884-85	7,80,204 5 4	7,34,473 6 3	15,14,677 11 7	98,380 11 8	16,13,058 7 3	1,41,77,274 5 10	10 3 5
1885-86	8,79,224 15 5	10,01,326 2 1	18,80,550 15 6	76,773 2 0	19,57,324 1 6	1,82,27,637 0 7	9 11 2
1886-87	9,27,623 5 7	13,50,224 8 1	22,77,847 13 8	71,305 10 11	23,49,153 8 7	1,55,72,693 10 2	13 1 9

They show a decrease of Rs. 22,63,113-15-4 in gross and of Rs. 26,54,943-6-5 in net receipts as compared with last year. But last year's receipts were altogether abnormal, and the decrease this year is mainly due to the demand for Barágra salt for Northern India having begun to fall back to its usual proportions.

21. The decrease in gross receipts is made up as shown in the margin, and is confined to "Salt," "Ábkári" and "Sea Customs." Under "Land Customs" the increase is trifling and casual, the whole of the revenue, with the exception of the fixed contribution of Rs. 9,000 per annum paid by the Dharampor State, having disappeared under the operation of the customs convention with Cambay and Janjira. Under "Local Funds" the increase is practically nominal, and is explained further on. The decrease in "Salt" is the result of a falling off in the sales at Khárághoda (as explained above) and in the tálukás of Trombay, Panvel, Pen, and Shiroda. The decrease under "Sea Customs" is chiefly in export duty on rice and paddy for Káthiáwár ports, and the decrease under "Ábkári" is due to diminished exports of

	As compared with 1885-86.		As compared with average of 4 years ending 1885-86.	
	Increase.	Decrease.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt	....	22,05,396 9 1	13,74,877 13 3	....
Sea Customs ..	....	2,316 13 11	....	10,975 2 6
Land Customs..	29 6 8	....	....	2,092 11 4
A'bkári	....	67,991 8 4	3,15,309 5 11	....
Local Funds ..	12,561 9 4	....	12,490 13 9	....
Total ..	12,591 0 0	22,75,704 15 4	17,02,678 0 11	13,067 13 10
Net ..	....	22,63,113 15 4	16,89,610 3 1	....

mowra liquor from Uran to Bombay. But under the items Salt and Abkári the decrease is apparent only when the collections of the year are compared with those of last year alone. In 1885-86, as explained in last year's report, the demand for both salt and mowra liquor was, owing to special circumstances, abnormally heavy ; and if the averages of the 4 years ending 1885-86 be taken, it will be seen that under both heads the revenue has been markedly progressive.

Expenditure.

22. The table in the margin will show that there has been an increase in charges of Rs. 3,91,829-7-1 as compared with last year and of Rs. 7,22,102-4-2 as compared with the average of the last 4 years. Details will be given further on ; but, roughly speaking, the increase this year under "Establishment" is mainly due to the revision of the salaries of the Peon Establishment from 1st April 1886, and under "Contingencies" to the payment of arrears of the Railway Company's bills for freight on the large quantities of Barágra salt exported the previous year, and to enhanced expenditure under such items as clothing to peons, boat stores and repairs, compensation for land taken up for the Northern Frontier Patrol Path, and cost of timber for Frontier chaukis. The decrease in Refunds is the result of the greater activity in the Calcutta salt trade.

	As compared with 1885-86.		As compared with the average of 4 years ending 1885-86.	
	Increase.	Decrease.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Establishment ..	48,393 8 2	....	1,51,406 15 7	....
Contingencies ..	3,48,898 6 0	....	5,88,032 3 5	....
Total ..	3,97,296 14 2	....	7,39,439 3 0	....
Refunds.. ..	....	5,467 7 1	....	17,336 14 10
Total ..	3,97,296 14 2	5,467 7 1	7,39,439 3 0	17,336 14 10
Net ..	3,91,829 7 1	....	7,22,102 4 2	....

23. The subjoined table gives, as in last year's report, the items of receipts and expenditure distributed under the heads of Account, Salt, Customs, Abkári, Imperial and Provincial, as the case may be, and Local Funds, to which they have been actually credited or debited, and is made the basis of the more detailed explanations of the causes of increase and decrease given under the heads of the report to which they relate :—

		1886-87.	1885-86.	Increase.	Decrease.
	Receipts.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt	Imperial	1,61,83,669 1 5	1,83,88,360 5 7	....	22,04,691 4 2
	Provincial	27,710 12 10	28,416 1 9	....	705 4 11
	Total ..	1,62,11,379 14 3	1,84,16,776 7 4	....	22,05,396 9 1
Sea Customs ..	Imperial	2,105 6 0	3,079 9 4	....	974 3 4
	Provincial	9,326 11 6	10,669 6 1	....	1,342 10 7
	Total ..	11,432 1 6	13,748 15 5	....	2,316 13 11
Land Customs ..	Imperial	9,020 5 4	9,018 2 8	2 2 8	....
	Provincial	106 0 0	78 12 0	27 4 0	....
	Total ..	9,126 5 4	9,096 14 8	29 6 8	....
Abkári	Provincial	16,01,702 1 3	16,69,693 9 7	....	67,991 8 4
Port-dues, &c. ..	Local	88,206 12 5	75,645 3 1	12,561 9 4	....
Total	Imperial	1,61,94,794 12 9	1,84,00,458 1 7	....	22,05,663 4 10
	Provincial	16,38,845 9 7	17,08,857 13 5	....	70,012 3 10
	Local	88,206 12 5	75,645 3 1	12,561 9 4	....
	Total ..	1,79,21,847 2 9	2,01,84,961 2 1	12,561 9 4	22,75,675 8 8

		1886-87.	1885-86.	Increase.	Decrease.
Expenditure.		Rs. a. p.	Rs. a. p.	Rs. a. p.	
Salt	Imperial	11,77,917 10 0	9,00,089 6 11	2,77,828 3 1	....
	Provincial	9,34,008 5 2	8,33,816 12 1	1,00,191 9 1	....
	Total ..	21,11,925 15 2	17,33,906 3 0	3,78,019 12 2	....
Sea Customs ..	Imperial	36 0 0	12 0 0	24 0 0	....
	Provincial	1,35,494 10 6	1,29,616 11 3	5,877 15 3	....
	Total ..	1,35,530 10 6	1,29,628 11 3	5,901 15 3	....
Land Customs ..	Provincial	....	....	....	....
A'bkári	Provincial	34,576 13 6	31,085 14 4	3,490 15 2	....
Port-dues, &c...	Local Funds.. ..	67,120 1 5	62,703 4 11	4,416 12 6	....
Total	Imperial	11,77,953 10 0	9,00,101 6 11	2,77,852 3 1	....
	Provincial	11,04,079 13 2	9,94,519 5 8	1,09,560 7 6	....
	Local Funds.. ..	67,120 1 5	62,703 4 11	4,416 12 6	....
	Total ..	23,49,153 8 7	19,57,324 1 6	3,91,829 7 1	....

24. The percentage of charges to gross receipts amounts to Rs. 13-1-9, as compared with Rs. 9-11-2 last year.

SALT REVENUE.

Sources of Salt-supply.

25. With the exception that the Charwádá works have been closed, in pursuance of the policy of concentrating manufacture at Dharasna, the sources of supply enumerated in paragraph 23 of the report for the year 1883-84 remained unchanged.

Extension of Bulsár Works

26. The extension of the Dharasna works was fully carried out during the year. A portion of the manufacturing season, however, was lost in the alignment of new pans and embankments, and consequently the season's crop was not so plentiful as was last year anticipated.

Extension of Sánikatta Works.

27. No more extensions were granted at Sánikatta this year, but those provisionally sanctioned last year are now in process of being carried out.

Cost price of Salt Works.

28. The cost price of salt at the Government works at the Runn and at Bulsár remained unchanged during the year. The maximum, minimum and average prices recorded at the works in the Northern and Middle Konkan and Shiroda and Sánikatta are noted below :—

	Northern and Middle Konkan.		Shiroda and Sánikatta.	
	1885-86.	1886-87.	1885-86.	1886-87.
	Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund ...	0 6 0	0 8 0	0 14 0	0 14 0
Minimum „ ...	0 0 6	0 0 6	0 4 0	0 4 0
Average „ ...	0 2 2	0 2 7	0 6 10	0 6 9

The maximum prices charged at the Northern and Middle Konkan works have risen considerably. The Shilotris are learning to pay more attention to the quality of the salt they manu-

Sources of Salt-supply.

facture, and are able to obtain higher rates. The Agrias from Gujarát have almost driven local manufacturers from the field. They are expert at their work, and turn out hard and large-grained salt, which is able to stand travelling well, and is consequently much run upon for export to the Central Provinces and the Berárs. Prices at Shiroda and Sánikatta remained almost stationary. They were, however, as usual, nearly double those obtaining at the Konkan works. It will be interesting to watch the effect upon them of the completion of the Southern Marátha lines and the West of India Portuguese Railway. I have lately reported in full detail to Government on the manner in which the opening of direct railway communication from the coast at Marmagao will influence the salt trade in the southern portions of the Presidency generally, and it does not seem necessary to deal further with the matter now.

Number of works open in British Territory.

29. As will be seen from the subjoined table, the number of salt works open and in operation in British Territory during the year under report exceeds the corresponding number in 1885-86 by eleven :—

		Salt Works open.		Increase.	Decrease
		1885-86.	1886-87.		
Government	Runn Works	2	2	...	...
	Bulsár Works	2	2	...	...
Private or leased	Umbargaon	1	1	...	...
	Bassein ...	19	21	2	...
	Ghodbandar	37	41	4	...
	Trombay ...	19	19	...	...
	Mátunga ...	23	23	...	...
	Uran ...	79	81	2	...
	Karanja ...	24	24	...	...
	Panvel ...	19	19	...	...
	Pen	33	33	...	...
	Shiroda ...	20	22	2	...
	Sánikatta ...	135	136	1	...
	Total ..	413	424	11	...

Ten new works were opened—2 in Bassein, 4 in Ghodbandar, 2 in Uran, and 2 in Shiroda, and manufacture was renewed at one work in Sánikatta where it had been discontinued.

Extension of manufacture.

30. By far the greater portion of the land available for salt manufacture in the tálukás adjoining Bombay has been taken up and converted into salt works during the past few years. Applications to open fresh works are very frequently received, but the sites which still remain undisposed of are for the most part isolated and remote, or, generally speaking, in neighbourhoods where the facilities for smuggling and the difficulties of guarding would be such as to render it undesirable that salt manufacture should be encouraged. The number of new works sanctioned during the year was, therefore, comparatively small—5 only as against 9 in the previous year. The supply from the existing works is, however, quite equal to the present demand.

Works in Goa Territory.

31. The number and area of the salt works in operation in Goa Territory during the year are shown below, with the corresponding figures for 1885-86 :—

Sources of Salt supply.

	Number of Salt Works.		Area.	
	Season of 1886.	Season of 1887.	Season of 1886.	Season of 1887.
On account of the British Government.			Acres.	Acres.
In Bardez—Pernem	6	5	20·03	18·61
In Goa (Ilhas)	40	40	91·75	91·75
In Salcete	37	38	55·94	58·55
Total ...	83	83	167·72	168·91
On account of the Portuguese Government.				
In Goa (Ilhas)	17	17	56·93	56·93
In (Salcete	30	30	47·94	48·96
Total ...	47	47	104·87	105·89
On account of the Proprietors working on the Excise System.				
In Bardez—Pernem	75	76	231·65	236·37
In Goa (Ilhas)	1	1	1·80	1·80
In Salcete	43	42	51·08	48·47
Total ...	119	119	284·53	286·64
Grand Total ...	249	249	557·12	561·44

There is no difference in the number of the works cultivated. In the area under cultivation, however, there is a slight increase, which, omitting figures, is accounted for thus: the British Government abandoned an isolated work in Pernem, but took up a somewhat larger one in Salcete which the proprietor surrendered; the Portuguese Government worked the whole of salt work No. 17 in Salcete instead of only a portion, as they originally intended; one proprietor in Salcete failed to renew his agreement to work on the British excise system, while another in Bardez decided to forego compensation, and work on his own account.

Cost of Salt at the Goa Works.

32. The wholesale prices paid by merchants to manufacturers at the works ranged from Re. 0-3-0 to Re. 0-13-0 a maund, the average rate per maund being Re. 0-8-8, or almost exactly the same as in 1885-86. The opening of the West of India Portuguese Railway will probably bring down prices in Goa as soon as the cheaper and better salt from the works near Bombay begins to replace Goa salt in the markets above the Ghâts.

Imported salt.

33. The quantity of salt imported by sea was roughly 3,842 maunds, against 5,707 maunds imported in 1885-86,—a decrease of 1,865 maunds 6 sers 39 tolás. 528 maunds less of table salt were imported from London, and 1,337 less of Sindha or rock salt from Bandar Abbas. The decrease in Sindha may to some small extent be attributed to the fact, recently brought to light, that consignments of this salt were being clandestinely imported into Broach from Bhávnagar. They were manifested as country potash, which is not dutiable, and, as such, were passed by the Bhávnagar Customs authorities. One cargo was landed at Broach, and passed the Customs there without suspicion. Its real nature was, however, ascertained, and all but a very small proportion of it was recovered in Broach itself, and Bombay, and Bársi in the Sholápur Collectorate, before it had passed into consumption. Another cargo, which arrived a day or two later, was watched for and at once seized. Prompt measures were taken, and heavy punishment was inflicted on all the importers and the tindels of the native craft who had participated in the fraud by lending their vessels.

34. The quantity of salt imported by land is always trifling. This year it was 14 maunds 24 sers against 13 maunds 31 sers in 1885-86. Details are given in appended Statement VII.

Production.

35. The subjoined table exhibits the total production, loss and wastage, removals, and balances of salt in stock at the end of the year for each of the last five years :—

Years.		Stock in hand on 1st April, including Agencies and Depôts for Baráagra Salt.	Manufactured and brought to account during the year.	Total Stock.	Loss and Wastage.	Percentage of Loss and Wastage to Total Stock.	Removals during the year.			Balance on 31st March.
							Full Duty.	Duty-free or nominal Duty.	Total.	
		In. Mds. s. t.	In. Mds. s. t.	In. Mds. s. t.	In. Mds. s. t.		In. Mds. s. t.	In. Mds. s. t.	In. Mds. s. t.	In. Mds. s. t.
1886-87.	*a.*—Baráagra	7,79,308 34 0	22,14,107 11 0	29,93,416 5 0	2,32,382 6 0	7·07	20,87,474 0 0	1,531 20 0	20,89,005 20 0	6,72,028 19 0
	b.—Bulsár	75,784 0 0	4,38,257 0 0	5,14,041 0 0	28,477 0 0	5·53	3,14,657 0 0	200 0 0	3,14,857 0 0	1,70,707 0 0
	c.—Rest of Presidency.	6,45,326 1 0	61,28,833 0 16	67,74,159 1 16	6,76,146 20 56	9·98	53,62,633 2 0	5,15,306 24 0	58,77,939 26 0	2,20,072 34 40
	Total ...	15,00,418 35 0	87,81,197 11 16	1,02,81,616 6 16	9,37,005 26 56	9·11	77,64,764 2 0	5,17,038 4 0	82,81,802 6 0	10,62,808 13 40
	d.—Portuguese Territory	2,06,202 27 8	3,50,127 3 0	5,56,329 30 8	35,635 18 48	6·40	1,75,690 20 0	1,43,645 1 40	3,19,335 21 40	2,01,358 30 0
	Grand Total ..	17,06,621 22 8	91,31,324 14 16	1,08,37,945 36 24	9,72,641 5 24	8·97	79,40,454 22 0	6,60,683 5 40	86,01,137 27 40	12,64,167 3 40
1887-88.	*a.*—Baráagra	21,46,841 37 0	19,38,685 13 0	40,85,527 10 0	3,44,932 36 0	8·44	29,59,754 0 0	1,531 20 0	29,61,285 20 0	7,79,308 34 0
	b.—Bulsár	18,716 0 0	3,67,283 0 0	3,85,999 0 0	14,051 0 0	3·63	2,95,764 0 0	400 0 0	2,96,164 0 0	75,784 0 0
	c.—Rest of Presidency	4,58,658 28 0	63,58,558 8 40	6,817,216 36 40	5,09,338 5 0	7·47	51,71,056 8 40	4,91,496 22 0	56,62,552 30 40	6,45,326 1 0
	Total ..	26,24,216 25 0	86,64,526 21 40	1,12,88,743 6 40	8,68,322 1 0	7·69	84,26,574 8 40	4,93,428 2 0	89,20,002 10 40	15,00,418 35 0
	d.—Portuguese Territory	1,63,565 16 0	4,48,565 39 20	6,12,131 15 20	53,915 2 12	8·80	2,15,441 0 0	1,36,572 26 0	3,52,013 26 0	2,06,202 27 8
	Grand Total ..	27,87,782 1 0	91,13,092 26 60	1,19,00,876 21 60	9,22,237 3 12	7·74	86,42,015 8 40	6,30,000 28 0	92,72,015 36 40	17,06,621 22 8
1888-89.	*a.*—Baráagra	16,16,924 19 0	19,51,960 4 0	35,68,884 23 0	78,086 6 0	2·18	13,42,425 0 0	1,531 20 0	13,43,956 20 0	21,46,841 37 0
	b. Bulsár	341 0 0	3,01,362 0 0	3,01,703 0 0	7,870 0 0	2·60	2,75,117 0 0	....	2,75,117 0 0	18,716 0 0
	c. Rest of Presidency	6,46,659 32 44	59,59,614 32 76	66,06,274 25 40	8,05,122 1 40	12·18	48,96,289 8 0	4,46,204 23 0	53,42,493 36 0	4,58,658 28 0
	Total ..	22,63,925 11 44	82,12,936 36 76	1,04,76,862 8 40	8,91,078 7 40	8·50	65,13,831 8 0	4,47,736 8 0	69,61,567 16 0	26,24,216 25 0
	d. Portuguese Territory	2,64,904 0 70	2,86,949 10 40	5,51,853 11 30	37,796 14 30	6·84	2,11,563 29 0	1,38,922 32 0	3,50,491 21 0	1,63,565 16 0
	Grand Total ..	25,28,829 12 34	84,99,866 7 36	1,10,28,715 19 70	9,28,874 21 70	8·42	67,25,399 37 0	5,86,659 0 0	73,12,058 37 0	27,87,782 1 0
1889-90.	*a.* Baráagra	6,29,184 0 0	22,25,683 20 0	28,47,867 20 0	34,736 21 0	1·22	11,94,675 0 0	1,531 20 0	11,96,206 20 0	16,16,924 19 0
	b. Bulsár	3,659 0 0	2,22,438 10 0	2,26,097 10 0	3,437 20 0	1·52	2,22,318 30 0	....	2,22,318 30 0	341 0 0
	c. Rest of Presidency	9,91,103 24 0	54,64,124 18 39	6,455,228 2 30	6,33,485 39 26	9·81	47,73,280 5 0	4,01,802 5 0	51,75,082 10 40	6,46,659 32 44
	Total ..	16,16,946 24 0	79,12,246 8 30	95,29,192 32 30	6,71,660 0 26	7·04	61,90,273 35 40	4,03,333 25 0	65,93,607 20 40	12,63,925 11 44
	d.—Portuguese Territory	6,66,401 28 0	2,03,590 29 5	8,69,992 17 5	90,958 16 75	10·42	3,61,018 23 0	1,53,011 16 20	5,14,129 30 20	2,64,904 0 70
	Grand Total .	22,83,348 12 0	81,15,836 37 35	1,03,99,185 9 35	7,62,618 17 21	7·33	65,51,292 18 40	5,56,445 1 20	71,07,737 19 60	25,28,829 12 34
1890-91.	*a.*—Baráagra	93,·03 0 0	17,96,155 13 0	18,89,958 13 0	1,00,106 33 0	5·29	11,66,636 0 0	10,31 20 0	11,67,667 20 0	6,22,184 0 0
	b. Bulsár	12,716 0 0	2,57,146 25 0	2,69,862 25 0	7,561 0 0	2·80	2,58,642 25 0	....	2,58,642 25 0	3,659 0 0
	c.—Rest of Presidency.	11,02,586 23 0	55,46,512 32 0	66,49,099 15 0	6,04,862 20 0	10·45	46,61,660 26 0	3,01,472 25 0	49,63,133 11 0	9,91,103 24 0
	Total .	2,09,105 23 0	75,99,814 30 0	88,08,920 13 0	8,02,530 13 0	9·11	60,86,939 11 0	3,02,504 5 0	63,89,443 16 0	16,16,946 24 0
	d. Portuguese Territory . ..	6,05,039 30 0	6,35,944 33 0	12,40,984 23 0	99,988 5 0	8·05	3,30,311 26 0	1,44,283 4 0	4,74,594 30 0	6,66,401 28 0
	Grand Total .	18,14,145 13 0	82,35,759 23 0	1,00,49,904 36 0	9,02,518 18 0	8·98	64,17,250 37 0	4,46,787 9 0	68,64,038 6 0	22,83,348 12 0
1891-92.	British	18,07,728 18 0	67,49,769 38 0	81,57,498 16 0	11,66,287 0 0	14·29	54,60,544 14 0	3,21,561 20 0	57,82,105 34 0	12,99,105 23 0
	Portuguese	5,03,079 34 0	7,13,577 2 0	12,16,656 36 0	1,51,934 25 0	12·48	3,56,436 39 0	1,03,245 11 0	4,59,682 10 0	6,05,039 30 0
	Total ..	23,10,808 12 0	70,63,347 0 0	93,74,155 12 0	13,18,221 35 0	14·06	58,16,981 13 0	4,24,806 31 0	62,41,788 4 0	18,14,145 13 0
Total of 5 years ending 1890-91..		11,724,913 10 34	4,10,27,902 14 51	5,27,52,837 19 5	78,34,470 15 23	9·26	3,41,52,849 34 0	26,44,698 29 20	3,67,97,638 23 20	11,20,726 20 42
Average ..		23,44,982 26 7	82,05,580 15 74	1,05,50,567 19 65	9,66,894 3 4	9·26	68,30,569 38 64	5,28,939 29 68	73,59,527 28 52	22,23,145 12 8

Production.

Details of the produce and sales of each táluka for the year under report are given in Appendix V.

Opening balances.

36. The abnormal sales of Barágra salt consequent on the partial failure of the Sambhár Lake supply in Northern India and the increased demand for sea salt noticed in last year's report had so far depleted stocks that at the beginning of the year the total balance on hand did not amount to more than some 17 lákhs of maunds—7¾ lákhs at Khárághoda, ¾ lákhs at Bulsár, 6½ lákhs in the rest of the Presidency, and 2 lákhs in Portuguese India.

Season.

The season was, on the whole, not unfavourable.

Produce brought to account.

The new crops brought to account at Khárághoda and Bulsár exceeded those of the previous year by 2¾ lákhs and ¾ of a lákh respectively; in the rest of the Presidency and in Portuguese India they were less by 2¼ lákhs and 1 lákh respectively.

Closing balances.

Except at Khárághoda and in Portuguese India, sales during the year were higher than in the previous year. The temporarily increased demand, however, for Barágra salt for the North-Western Provinces, Panjáb and Oudh continued more or less throughout the year, and the stocks at Khárághoda would have been completely exhausted before the monsoon was over, had not issues after a time been confined to the Presidency proper: and it was only after the new crop began to be harvested that free sales were once more resumed. It was owing, however, to the free sales in the early part of the year and to a somewhat larger loss than usual from wastage that, when the year ended, only some 6¾ lákhs, as above noted, remained on hand. Sales increased throughout the Presidency generally, and the closing balances, including 2 lákhs in Portuguese India, amounted to only about 12¾ lákhs, as against 17 lákhs in 1885-86, and an average of 22¼ lákhs for each of the five years to 1885-86 inclusive.

Loss and Wastage.

37. The total quantity of salt written off on account of loss and wastage is 9,72,641 maunds, and greater by over 50,000 maunds than in the previous year.

Barágra Salt.

In the case of Barágra salt it was less by 1,12,550 maunds, but it is to be remembered that the total stock dealt with in the preceding year was much heavier. Although the percentage on total stock was only 7·07 this year, against 8·44 in 1885-86, it is still much higher than in previous years and than what it ought to be at Khárághoda. The causes which contributed to this state of things were explained in paragraph 40 of last year's report. The work of improving the drainage of the open stores, referred to in that paragraph, was partly carried out this year: it would have been completed but for the fact that, as already noted, free exports had to be suspended, and the floor of the open stores was not cleared of salt before the year expired.

At Bulsár.

There is a considerable increase at Bulsár. The quantity written off this year is more than double what it was in 1885-86 —the percentages, however, being 5·53 and 3·63 respectively. The greater portion of the wastage notwithstanding is practically due to account errors. The stocks, as first shown on the books, represent only the rough estimates of uneducated and frequently inexperienced weigh clerks, and can in no way be taken as showing, with any approach to accuracy, the quantities of salt actually manufactured and stored.

In the rest of the Presidency.

In the rest of the Presidency the percentage is high, being 9·98 against 7·47 in the preceding year. The increase is chiefly due to an enormous loss which occurred at the Pen salt works, consequent on unusually heavy floods in the monsoon. As will be seen from Appendix V, a quantity of 1,91,153 maunds had to be written off on account of loss and wastage in the Pen Táluka, against 94,360 maunds in 1885-86. The peculiar position of the Pen works renders heavy losses inevitable, in spite of every precaution

Loss and Wastage.

taken to store the salt on raised platforms. The effects of the heavy weather last monsoon are visible in the returns from the other sea-side works, but fortunately not in the same proportion.

In Portuguese India.

It was only in Portuguese India that comparatively little damage was done, and the percentage of loss there is this year lower than usual.

System of storing salt in rectangular heaps.

38. The system of storing salt in rectangular heaps, referred to in paragraph 42 of the last year's report, was adopted experimentally in the Surat, Uran, and Thána Ranges; but the results, as far, that is, as the better preservation of the salt from atmospheric influences is concerned, cannot be satisfactorily judged of until after the monsoon. What little experience, however, has been obtained, would seem to show that if the rectangular heaps are properly made and thatched, the wastage from rain is less than with conical heaps. No advance has yet been made in determining whether the new system possesses any advantages over the old in the matter of facility and uniformity of estimation.

Distribution. Bara'gra Salt.

39. The distribution of the issues for 1886-87 and the previous year is exhibited below :—

	1885-86.					1886-87.				
	For Local Consumption.	For Consignment by Railway to Central Provinces.	For Consignment by Railway to North-West Provinces, Panjáb and Oudh.	For Export to Central India, including Málwa and Rájputána.	Total.	For Local Consumption.	For Consignment by Railway to Central Provinces.	For Consignment by Railway to North-West Provinces, Panjáb and Oudh.	For Export to Central India, including Málwa and Rájputána.	Total.
	Mds. s.	Mds.	Mds.	Mds.	Mds. s.	Mds. s.	Mds.	Mds.	Mds.	Mds. s
Khárághoda	44,297 20	3,62,586	13,77,720	2,69,850	20,54,453 20	39,506 20	2,71,539	6,17,037	1,81,560	11,09,642 20
Ahmedabad Depôt ...	1,11,972 0	.....	.....	24,727	1,36,699 0	1,06,780 0	.....	.....	21,257	1,28,037 0
Agencies	3,51,232 0	89,359	.....	3,29,042	7,70,133 0	3,48,589 0	1,89,366	.....	3,13,371	8,51,326 0
Total ...	5,07,501 20	4,52,445	13,77,720	6,23,619	29,61,285 20	4,94,875 20	4,60,905	6,17,037	5,16,188	20,89,005 20

Regarded according to method of distribution.

The issues show a total decrease of 8,72,280 maunds, the result, for the most part, of the exhaustion of stocks and consequent stoppage, during the latter part of the year, of sales for the North-Western Provinces, Panjáb and Oudh. It is visible mainly in the issues direct from the main stores, but the Ahmedabad Depôt issues also show a small decrease of 8,662 maunds. At the Agencies, on the other hand, there is a net increase of 81,193 maunds entirely in exports to the Central Provinces. The actual increase was 99,507, but it falls to be reduced by a total decrease of 18,314 in issues for local consumption and for Central India, Málwa and Rájputána.

Issues from Khárághoda.

40. The issues from the main stores at Khárághoda show a net decrease of 9,44,811 maunds made up of 4,791 maunds in sales for local consumption and of 91,047, 7,60,683 and 88,290 in issues for the Central Provinces, the North-West Provinces, Panjáb and Oudh and Rájputána, Málwa and Central India respectively. The decrease in the issues for local consumption is trifling, and calls for no remark. The establishment of Agencies in the Central Provinces has reduced the direct issues from Khárághoda, but the decrease is more than made up for by the increased issues from the Agencies. The enormous decrease in the issues to the North-West Provinces, Panjáb and Oudh as well as to Rájputána and Central India is due to the fact, already noticed, that the previous year was an exceptional one, and that issues to these provinces were in consequence extraordinarily high.

From the Ahmedabad Depôt.

41. Sales from the Ahmedabad Depôt also show a decrease of 8,662 maunds in all, or of 5,192 maunds in issues for local con-

Distribution. Baragra Salt

sumption, and of 3,470 maunds in exports to Central India and Rájputána. Since the Agencies in Rájputána were established, the issues from the Ahmedabad Depôt to that province have been declining.

From the Agencies.

42. The business done by the Government salt agents shows an increase of 81,193 maunds. The Central Provinces took 99,507 maunds more this year than last, while the sales for local consumption and for Rájputána and Central India fell off by 2,643 and 15,671 maunds respectively. The Agencies beyond the Presidency have now been abolished, in accordance with the orders of the Government of India, and the demand for all the external centres of consumption will now have to be supplied from the main stores at Khárághoda direct. It will be noted that the increase in the issues to the Central Provinces is nearly met by a corresponding decrease in the direct issues from Khárághoda.

Considered according to destination.

For local consumption.

43. Dealing with each branch of the trade separately, the subjoined table shows that in the issues for local consumption there is a decrease of 12,626 maunds. Last year there was an increase of 17,850; and it is curious that while the Mahi Kántha last year took a much larger quantity of salt than usual, this year its consumption has fallen off by some 6,000 maunds. Similarly, the consumption of the Gáekwár's territory has fallen off by 7,000 maunds. The table gives in detail this year's issues from each of the 3 centres of distribution as compared with those of last year; and while the demand for Kaira and the Panch Mahals fell off a little, the remaining districts show a somewhat brisker trade:—

District.	From							
	Khárághoda.		Ahmedabad Depôt.		Agencies.		Total.	
	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmedabad	7,824 20	7,972 20	84,784 0	82,588 0	29,392 0	32,037 0	1,22,000 20	1,22,597 20
Kaira	88 0	..	859 0	1,232 0	97,363 0	95,570 0	98,310 0	96,802 0
Panch Mahals	..	..	89 0	71 0	69,030 0	68,005 0	69,119 0	68,076 0
Gáekwár's Territory ..	15,059 0	14,745 0	4,572 0	4,148 0	1,00,048 0	93,947 0	1,19,679 0	1,12,840 0
Mahi Kántha Agency ..	10,162 0	4,943 0	20,471 0	17,526 0	12,417 0	14,482 0	43,050 0	36,951 0
Rewa Kántha Agency ..	..	..	1,197 0	1,215 0	13,286 0	14,981 0	14,483 0	16,196 0
Pálanpur Agency	9,373 20	9,925 20	..	..	22,917 0	22,887 0	32,290 20	32,812 20
Káthiáwár Agency	1,580 20	1,775 20	..	..	..	..	1,580 20	1,775 20
Cambay	..	..	..	..	6,779 0	6,680 0	6,779 0	6,680 0
Bombay	204 0	145 0	..	..	..	..	204 0	145 0
Poona	6 0	..	..	..	..	..	6 0	..
Total ..	44,297 20	39,506 20	1,11,972 0	1,06,780 0	3,51,232 0	3,48,589 0	5,07,501 20	4,94,875 20

Free issues under agreements with Native States.

	Mds. s.
Pátri	340 20
Jhinjuváda ...	340 20
Rádhanpur ...	350 20
Cambay	500 0
Total ...	1,531 20

44. As usual, the total quantity of salt shown above as issued for local consumption includes 1,531 maunds 20 sers provided free of duty to the Native States named in the margin by way of compensation to them for the suppression of their salt works.

Central Provinces

45. The quantity of salt removed to the Central Provinces direct from the main stores at Khárághoda was 2,71,539 maunds, or less by 91,047 maunds than the corresponding exports of last year. But again this year, as last year, the decrease was more than made up by the increased issues at the Agencies. The subjoined statement shows the quantity despatched to each railway station during each of the two years. At the stations printed in italics there were Government Agencies:—

Distribution. Baragra Salt.

Names of Stations.	1885-86.	1886-87.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Kampti or Badnera ...	28,569	23,763	...	4,806
Nágpur	267	...	...	267
Harda...	31,506	26,433	...	5,073
Timarni	6,942	5,607	...	1,335
Sioni	29,637	13,617	...	16,020
Itársi	13,350	12,282	...	1,068
Bagra...	7,476	6,675	...	801
Semri...	5,340	4,806	...	534
Sohágpur	11,481	11,214	...	267
Piparia	12,015	10,413	...	1,602
Bankheri	10,146	7,743	...	2,403
Gadarwáda	13,617	3,204	...	10,413
Sihora or Bohoni	...	...	...	...
Kareli...	36,579	32,307	...	4,272
Narsingpur	7,476	6,408	...	1,068
Kirkian	1,068	2,403	1,355	...
Chindwára	23,763	21,360	...	2,403
Jabalpur	37,647	...	...	37,647
Deori...	9,078	4,539	...	4,539
Sehora Road	10,947	5,073	...	5,874
Salimnábád	8,010	7,209	...	801
Katni...	44,322	46,458	2,136	...
Myhera	5,607	8,010	2,403	...
Hoshangábád	4,005	5,874	1,869	...
Shápura	2,403	1,869	...	534
Duleria	1,068	267	...	801
Sutna	267	3,471	3,204	...
Unchera	...	267	267	...
Akola	...	267	267	...
Total ...	3,62,586	2,71,539	11,481	1,02,528

North-West Provinces.

46. The issues for the North-West Provinces show the large decrease of 6,62,694 maunds. The explanation is two-fold: restrictions had to be placed on the sales to these provinces in consequence of the running down of the stocks at Khárághoda, while the Sambhar Lake supply became again available during a part of the year. Two years ago in 1884-85 the North-West Provinces took 24,030 maunds only.

Panjáb and Oudh.

47. The issues for the Panjáb and Oudh have fallen off—the former by 87,309 maunds and the latter by 5,073 maunds. These figures hardly indicate the true state of things; for, practically, only some 16,000 maunds went to the Panjáb and some 500 maunds to Oudh. It was only last year that these provinces began to indent on Khárághoda, and exceptional circumstances compelled them. It is impossible, therefore, to form any forecast of what the normal demand may be, or to assert with confidence that any demand at all will continue.

Central India.

48. The total issues for Rájputána, Central India and Bengal show a falling off of 1,07,431 maunds, and details are given in the subjoined table:—

Districts.	From Khárághoda.		From Ahmedabad Depôt.		From Agencies.		Total.	
	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Rájputána .. Rájputána	1,10,718	23,229	21,316	18,821	42,996	31,038	1,75,030	73,088
Rájputána .. Málwa, including Holkar's Territory	1,49,520	1,47,384	3,411	2,436	1,56,161	1,60,155	3,09,092	3,09,975
Central India Agency. Sindia's Territory	801	534	..	..	98,562	84,924	99,363	85,458
Central India Agency. Central India and Bhopál ..	8,811	10,413	..	..	31,088	35,322	39,849	45,735
Bengal	..	..	..	..	285	1,932	285	1,932
Total ..	2,69,850	1,81,560	24,727	21,257	3,29,042	3,13,371	6,23,619	5,16,188

Distribution. Bara'gra Salt.

Almost the whole of the decrease is in sales for Rájputána, but Sindia's Territory also shows a slight falling off. In the case of the remaining districts there is a perceptible increase; the decrease in Rájputána was of course to be anticipated, the heavy sales of 1885-86 being due to the failure of the Sambhar Lake supply. The total quantity of salt, however which the table shows as supplied this year, is still nearly a lákh and a half of maunds more than in 1884-85, or 5,16,188 maunds as against 3,71,359. Rájputána.

49. The road-borne exports to Rájputána and Málwa have decreased this year by 3,917 maunds, being 21,257 against 25,174 maunds in 1885-86. The whole quantity went from the Ahmedabad Depôt. The extent of the trade practically depends on the number of carts and pack bullocks seeking return loads from Ahmedabad; but since the opening of the Rájputána-Málwa Railway the road traffic has dwindled into insignificance. Export by Roads.

50. The direct exports by rail to stations in Rájputána show a falling off of 87,042 maunds, distributed over all the stations which were supplied last year for the first time. It was pointed out, in last year's report, that the traffic was altogether exceptional, and that the salt which Khárághoda provided was only temporarily taking the place of Sambhar Lake salt. The subjoined statement shows the quantity booked to each station in the two years :— To Rájputána by Rail.

Names of Stations.	1885-86.	1886-87.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Beawar	15,219	3,471	...	11,748
Mangliawas	1,068	...	...	1,068
Ajmere	3,204	...	...	3,204
Jeypore	1,602	...	...	1,602
Dausa	1,068	534	...	534
Bandikui	801	...	...	801
Rájgarh	4,272	1,335	...	2,937
Malkheda	1,602	267	...	1,335
Ulwar	19,491	2,937	...	16,554
Khairthal	3,738	1,869	...	1,869
Ajeraka	267	...	...	267
Nasirábad	14,418	1,869	...	12,549
Sauseri	534	...	...	534
Bhilwára	20,559	4,272	...	16,287
Hamirgar	2,136	801	...	1,335
Chitod	6,942	1,602	...	5,340
Kesarpura	534	...	...	534
Rámpura	267	267	...	...
Hindon Road	5,607	1,869	...	3,738
Kherli	5,340	534	...	4,806
Nadbái	1,602	267	...	1,335
Rupáheli	...	267	267	...
Játwára	...	267	267	...
Kosli	...	267	267	...
Nimbadera	...	267	267	...
Baswa	...	267	267	...
Total ...	1,10,271	23,229	1,335	88,377

It will be seen that five additional stations have each taken 267 maunds, or a waggon load this year. Probably the consignments were purely speculative purchases, made with the object of ascertaining whether Barágra salt found favour in the local markets.

Distribution. Bara'gra Salt.

To Málwa by Rail.

51. The exports by rail to stations in Málwa have decreased by 2,136 maunds, as shown below:—

Names of Stations.	1885-86.	1886-87.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Mhow	20,025	25,632	5,607	...
Indore	95,052	1,01,193	6,141	...
Ujjain	26,433	14,952	...	11,481
Barnagar	534	...	...	534
Chambal	2,403	1,602	...	801
Ranija	1,335	534	...	801
Pahlia	534	1,068	534	...
Fatehábád	2,937	2,136	...	801
Malharghad	267	...	...	267
Barwaha	...	267	267	...
Total ...	1,49,520	1,47,384	12,549	14,685

If sales from the Agencies at the stations printed in italics, and at Ratlám, Mandesar, Jaora, Neemuch and Gwalior be added, the total quantity supplied this year by rail to the provinces named comes to 4,08,312 maunds, against 3,92,394 maunds last year. The direct consignments to Ujjain have fallen off in two years from 36,846 to 14,952; and Barnagar, which two years ago took 12,015 maunds, has this year taken none.

General progress of demand

52. The following table shows the sales of Barágra salt since 1873-74:—

Years.	For Local Consumption.	For Export to Central Provinces.	For Export to North-West Provinces.	For Export to Central India and Rájputána	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	3,41,273	1,89,455	...	79,364	6,10,092
1874-75 ...	3,90,056	2,53,335	...	25,424	6,68,815
1875-76 ...	4,83,137	2,72,890	...	49,172	8,05,199
1876-77 ...	4,61,520	3,17,475	...	51,798	8,30,793
1877-78 ...	4,67,992	4,19,127	...	89,237	9,76,356
1878-79 ...	4,71,448	4,82,370	25,410	1,19,635	10,98,863
1879-80 ...	3,80,888	5,39,280	1,12,770	3,13,481	13,46,419
1880-81 ...	3,62,603	4,03,611	59,220	2,29,884	10,55,318
1881-82 ...	4,77,934	34,232	...	3,09,911	8,22,077
1882-83 ...	4,48,885	4,28,610	5,460	2,84,712	11,67,667
1883-84 ...	4,77,757	4,07,697	15,573	2,95,179	11,96,206
1884-85 ...	4,89,651	4,58,916	24,030	3,71,359	13,43,956
1885-86 ...	5,07,501	4,52,445	13,77,720	6,23,619	29,61,285
1886-87 ...	4,94,875	4,60,905	6,17,037	5,16,188	20,89,005

The sales in 1885-86 were exceptional, and the figures accordingly for that year cannot be used for purposes of comparison, and the exports this year to the North-West Provinces and Central India, including Rájputana, are still greater than can fairly be attributed to ordinary expansion of trade. Making all allowances, however, and excluding 1885-86, the business done this year has exceeded that of any other since the Department was reorganized. Of course up till 1882-83 the extensions at Udu had not been carried out, and only Khárághoda salt was available; but, reckoning only from 1882-83, it will be seen that the scale of operations is steadily increasing in magnitude from year to year.

Distribution. Sea Salt.

53. The following comparative statement shows the quantities of sea salt which passed into consumption within and without the Presidency from the works in Gujarát, the Konkan and Kánara, in British Territory, and from those in Portuguese Territory also; the distribution of the issues is shown as well :—

From	For Export to									
	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		British Malabár.	
	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár	..	..	..	..	..	..	..	..	..	..
Umbargaon	..	..	..	..	..	..	..	..	..	..
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Karanja, Panvel, and Pen	11,75,879	11,83,787	13,634	18,707	8,03,088	8,65,734	6,05,739	6,28,050	8,93,076	10,19,846
Shiroda	..	..	..	..	..	..	..	..	..	..
Sánikatta	..	..	..	..	..	..	..	..	2,740	..
Total	11,75,879	11,83,787	16,334	18,707	8,03,088	8,65,734	6,05,739	6,28,050	8,95,816	10,19,846
Portuguese India	..	..	..	..	..	..	..	..	39,250	36,979
Grand Total	11,75,879	11,83,787	13,634	18,707	8,03,088	8,65,734	6,05,739	6,28,050	9,35,066	10,56,825

From	For Export to—*continued.*				For Local Consumption.					
	Foreign Malabár (Travancore and Cochin).		Mysore.		In Portuguese India.		Within the Presidency.		Total.	
	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár	..	..	..	..	..	..	2,96,164	3,14,857	2,96,164	3,14,857
Umbargaon	..	..	..	..	..	..	6,868	8,434	6,868	8,434
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Karanja, Panvel, and Pen	4,80,000	5,01,338	..	..	..	..	14,54,373	14,02,437	54,25,789	56,19,899
Shiroda	..	..	..	..	..	..	49,546	43,047	49,546	43,047
Sánikatta	..	..	39,925	47,106	..	..	1,37,685	1,59,453	1,80,350	2,06,559
Total	4,80,000	5,01,338	39,925	47,106	..	..	19,44,636	19,28,228	59,58,717	61,92,796
Portuguese India	..	..	..	..	1,42,892	1,49,658	1,69,871	1,32,699	3,52,013	3,19,336
Grand Total	4,80,000	5,01,338	39,925	47,106	1,42,892	1,49,658	21,14,507	20,60,927	63,10,730	65,12,132

From Bulsár Works.

54. The sales from the Bulsár works have been steadily on the increase. Manufacture is now concentrated at the Dharasna works alone, and operations at Charwada, the other work, have been confined to guarding and disposing of the accumulated balances of previous years. Sales from the 2 works together amounted to 3,14,857 maunds, against 2,96,164 maunds last year, and the causes of the increase of 18,693 maunds are not far to seek : on the one hand, all sales at Daman have been stopped, while, on the other, works at Dharasna are now connected with the railway station at Dungri by a first-rate metalled road. As in former years, the entire quantity removed was for consumption within the Presidency, and there is little chance of Bulsár salt securing for itself any of the export trade with the provinces beyond the Presidency limits. The salt produced in the sea-side works in the neighbourhood of Bombay is of similar quality, and merchants naturally decline to pay for the extra haulage which would be involved in carrying the salt the 100 miles from Dungri, the station for the Bulsár works, to Bhayndar, the most northern station on the B. B. & C. I. Railway, whence salt from the works near Bombay is exported. The demand for Bulsár salt, therefore, is practically confined to the adjacent districts of the Presidency, and it is not likely that sales will very much increase beyond the point they have reached this year.

Distribution.
Sea Salt.

Umbargaon.

55. The solitary work in the Umbargaon Táluka never produces more than a few thousand maunds. The quantity of salt sold this year, however, was 1,566 maunds in excess of that disposed of in 1885-86, and the increase was probably owing to the closing of sales at Daman. This Umbargaon work is remote and inconveniently situated, and it would long since have been suppressed, but for its producing annually a little more salt than the fixed minimum.

Works in the neighbourhood of Bombay.

56. The works in the neighbourhood of Bombay show a net increase in sales of 2 lákhs of maunds. In the Bassein, Ghodbandar, Mátunga, Uran, and Karanja Tálukas the issues have increased by over 4½ lákhs. In the Trombay, Panvel, and Pen Tálukas, on the other hand, the crop was below the average, and a considerable portion of it was destroyed by heavy floods in the monsoon: it is no matter for surprise, therefore, that sales fell off by nearly 2 lákhs. The increase is most conspicuous in the Uran Táluka, and is mainly due to larger exports to British Malabár. Salt from the Bassein and Ghodbandar Tálukás travelled by rail over the Southern Marátha lines as far as Haspet on the Bellary-Dhárwár section, and it may penetrate even further south as soon as the Bangalore extension is open. What, however, is very likely to stimulate sales in the near future, is the approaching completion of the West of India Portuguese Railway from Marmagao. Konkan salt will then not improbably find its way by sea to Marmagao, and going over the Ghát by rail meet Madras salt on equal terms of price in the northern parts of the Bellary District and of the Mysore province.

Shiroda.

57. At the Shiroda works the increase of 3,000 maunds, last year, in sales has more than disappeared; for this year there is a falling off of 3,499 maunds. Shiroda salt, except what is locally consumed, finds its market in the Belgaum District, but it comes in direct competition with Bombay salt sea borne to Vengurla, and thence carried by land over the Ghát. The latter is the cheaper; and were it not for local predilections would oust Shiroda salt to a much greater extent, or force down its price to something more nearly approaching the real value.

Sánikatta.

58. The Sánikatta works have succeeded this year in disposing of a large quantity of salt, the net increase in sales being 26,209 maunds. About one-fourth only is locally consumed, by far the larger portion being exported to the Dhárwár District. The quantity which goes up the Ghát to Dhárwár and Mysore depends in some degree on the amount of carriage available. Kumta, in the Kárwár District, is the port of export of much of the produce of the Southern Marátha Country and Mysore, and the busier the down traffic to the coast is, the greater is the number of carts and pack bullocks seeking return loads.

From the works in Portuguese India.

59. The issues from the works in Portuguese India decreased by 32,677 maunds. No salt was exported from Daman after the 1st of June, and hence a decrease of 23,725 maunds, a quantity of some 40,000 maunds being reserved to meet the demands of the Portuguese Government for domestic consumption and fish-curing. The balance of 8,952 represents the amount by which sales decreased at Goa; but while sales at full duty rate fell off by 8,400 odd maunds, free issues show a decrease of 500 maunds only. There is a slight increase in the removals for local consumption in Portuguese India; but the exports to British Malabár and for consumption within the Presidency have fallen off—the former by 2,271 and the latter by 37,172 maunds.

60. Taking the works in British and Portuguese Territory together, the transactions in sea salt show an increase of 2,01,402 maunds—entirely however at British works. The opening of the

Distribution. Sea Salt.

West of India Portuguese Railway may be expected to still further reduce the sales of Portuguese salt in Goa Territory, for Konkan salt sea-borne to Marmagao will compete as it never could compete before with the Portuguese made salt, which now passes into consumption above the Ghâts.

Issues according to destinations.

61. Taking the issues according to their destination, it will be seen that while there is a trifling decrease of some 50,000 maunds in the issues for consumption within the Presidency, the export trade throughout its many ramifications shows satisfactory and substantial development.

Central Provinces.

62. The exports to the Central Provinces are very much the same as those of last year, although there is a slight increase of about 8,000 maunds. Last year there was an increase of some 60,000 maunds, and the previous year of about a lákh and a quarter. The improvement this year, small as it is, is in addition to, and independent of, the increase in the quantity of Barágra salt from Khárághoda which these provinces consumed. The administration reports of the Madras and Northern India Salt Revenue Departments for the past year are not yet available, and no comparison of Bombay imports can be made with those from Madras and Northern India; but past experience shows that Bombay salt is steadily growing in favour. The trade is still capable of much expansion, and there is every reason to believe that the Shilotris of the works about Bombay are doing what they can to improve the quality of the salt they turn out, and bring it up to that standard of excellence which ensures for it a ready sale to Central Provinces' purchasers.

Central India.

63. The issues for Central India, though always small, exhibit a decided tendency to increase. The quantity of salt supplied this year was 18,707 maunds, as against 13,634 in 1885-86.

Nizám's Territory.

64. There is a large increase of 62,646 maunds in the exports to the Nizám's Territory, and two-thirds of the decrease of 90,000 odd maunds, noted last year, have been recovered. Of the 8,65,734 maunds exported, 6,64,731 were entirely rail-borne, and 2,01,203 were passed at the Frontier nákás, or trade registering outposts, into the adjoining British districts. The rail-borne exports have increased, while the exports by the nákás have continued to decline. The over-all increase is not improbably due to exhaustion of stocks last year; and if this view of the case be taken, it would be more correct to consider the two years as one period during which a net decrease of 30,000 maunds occurred on a total trade of over 16 lákhs and a half.

To Calcutta.

65. The improvment in the trade with Calcutta, noticed last year, has been maintained. The exports during the year amounted to 22,311 maunds more than in 1885-86. Most of this salt is of a very inferior description; and though it is practically unsaleable on this side, it finds a ready market in Calcutta. Uran is the táluka from which it is mainly supplied.

To British Malabár.

66. The exports to British Malabár have again made a most material advance. The quantity removed this year was 10,56,825 maunds, against 9,35,066 maunds in 1885-86, giving an increase of no less than 1,21,759 maunds. Since 1879-80 there has been large but varying increase every year, and the trade now is more than 2½ times as extensive as it was then. Of the total removals noted above, 36,979 maunds, as against 39,250 maunds last year, went from the works in Portugese Territory to the Madras District of South Kánara. All the rest was supplied from the sea-shore works near Bombay, and was absorbed by the important markets further south. No salt was supplied from Sánikatta this year.

Distribution. Sea Salt.

To Foreign Malabár.

67. The exports to Foreign Malabár, which are entirely for the Travancore and Cochin States, again show an increase of 21,338 maunds. In 1882-83 they amounted to only 2,99,989 maunds, and in the short period of four years they have nearly doubled. The salt, however, pays nominal duty only, and the practical result of the increased drain from Bombay is to diminish by so much the quantity that would otherwise be available for sale fully taxed. The salt revenue of the Presidency suffers accordingly, and there is no limit beyond which the indents of the two Governments may not be complied with.

To Mysore

68. The salt which finds its way to Mysore is provided by the Sánikatta works alone, and is entirely road-borne. The trade, though small, has materially increased: last year's exports were 39,925 maunds, or nearly 8,000 more than in 1884-85, and this year there is a further increase of 7,181 maunds. With the completion of the Southern Marátha Lines and West of India Portuguese Railway, salt from the Bombay works will probably penetrate into the province partly by rail *viâ* Poona and Dhárwár and partly by sea to Marmagao and thence by rail. At present the salt from this Presidency consumed in the province is but a fraction of its requirements; and though the works near Madras will still continue to hold the monopoly of supply to its southern and western districts, I do not doubt but that Bombay salt will drive Madras salt from the northern and eastern markets. Nor is it improbable that with new sources of supply the consumption per head of population will tend to show a well-marked increase.

For local consumption in Portuguese India.

69. The quantity of salt issued for local consumption in Portuguese Territory amounted to 1,49,658 maunds against 1,42,892 maunds in 1885-86, and shows an increase of 6,766 maunds—chiefly in the free deliveries to the Portuguese Government at Daman. Except some 6,013 maunds purchased at full duty in Goa for sale at the Portuguese Government estancos, or salt warehouses, and in supplement of the quantity allowed free at the rate of 14 lbs. per head of population, all the salt consumed in Portuguese Territory was issued duty-free under the several clauses of the Anglo-Portuguese Treaty.

For local consumption within the Presidency.

70. Deducting now, from the total quantities of sea salt disposed of during the year, the issues to the several territories mentioned above, the balance left for local consumption within the Presidency was 20,60,927 maunds, against 21,14,507 in 1885-86. The decrease of 53,580 maunds is made up of 16,408 in the issues from British works and of 37,172 in the issues from Portuguese works, chiefly at Daman. The total consumption, therefore, Barágra salt excluded, would seem to be about 90,000 maunds, or 4·18 per cent. short of the corrected estimates adopted in paragraphs 87 and 88 of the report for 1884-85.

Free issues.

71. The issues of sea salt duty free amounted to 1,57,813 maunds, against 1,48,469 maunds in 1885-86. The details are given in the subjoined table:—

Issues.	1885-86.	1886-87.	More.	Less.
	Mds. s.	Mds. s. t.	Mds. s. t.	Mds. s. t.
1. Under the terms of the Portuguese Treaty ...	1,36,544 26	1,43,645 1 40	7,100 15 40	.....
2. Under the terms of the Janjira convention ...	9,310 0	11,327 32 0	2,017 32 0	.....
3. To contractors for preparing pans at Government works in Goa	28 0	.....	.....	28 0 0
4. To replace salt lost at sea before final check ..	441 22	400 32 0	.....	40 30 0
5. For fish-curing yards in British Territory ...	2,145 0	2,440 0 0	295 0 0	.....
Total ...	1,48,469 8	1,57,813 25 40	9,413 7 40	68 30 0
		Deduct Decrease ...	68 30 0	
		Net Increase ...	9,344 17 40	

Distribution. Sea Salt

Particulars of the issues under item 1 are given below, paragraph 74. The increase under item 2 is due to the fact that the Janjira convention year runs from 1st August to 31st July. The transactions in salt, therefore, under the convention, which appear in the accounts of the official year, are really portions of the transactions of two years. The sanctioned annual allowance of salt is 10,614 Indian maunds.

To the Navâb of Janjira.

72. The quantity issued to replace salt lost at sea is, as usual, trifling: it depends entirely on the number of accidents which may happen to salt-laden boats before they pass the preventive station.

In lieu of quantity lost at sea.

73. The increase of 295 maunds in the issues for fish-curing yards is due to the fact that a larger quantity was kept in stock at the yard at Vengurla. The yards at Kosumba and Vesáva have had fair trial, but fishermen will not resort to them, and they have proved failures; they have been temporarily closed, therefore, from the end of the fair season. The popularity of the Vengurla yard may be taken as assured, although the transactions hitherto have not been on such a scale as to make it a self-supporting concern. With some reduction in expenditure, however, particularly in the direction of establishment charges, it may be hoped that eventually it will pay its way. The total quantity of salt issued at the yard was 2,401 maunds 20 sers, and the weight of fish cured was 5,438 maunds, the proportions being 1 maund of salt to about 2¼ maunds of salted fish. At Kosumba 219 maunds and 15 sers were issued for use at sea, and the weight of salted fish brought back to the yard was 465 maunds. The yard at Vesáva remained idle throughout the year. The total expenditure on account of the three yards amounted to Rs. 2,498-5-3, and the realizations to Rs. 1,426-12-2, showing, on the whole, a net loss of Rs. 1,071-9-1. I have reported separately on these yards in detail, and it is not necessary, therefore, that I should deal with the subject at greater length now.

Fish-curing yards in British Territory.

74. The details for two years of the free issues to the Portuguese Government under the various clauses of the Anglo-Portuguese Treaty are given in the subjoined table :—

Under the Portuguese Treaty.

	Domestic Consumption.		Fish-curing.		Manure.		Total.	
	1885-86	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86..	1886 87.
	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s, t.
Goa	80,864 1 0	83,915 4 0	44,931 27 0	41,524 35 0	149 37 0	6 0 0	1,25,945 25 0	1,25,445 39 0
Dâman...	5,951 0 0	12,269 0 0	4,648 1 0	5,930 2 40	....	....	10,599 1 0	18,199 2 40
Total ...	86,815 1 0	96,184 4 0	49,579 28 0	47,454 37 40	149 37 0	6 0 0	1,36,544 26 0	1,43,645 1 40

There is an increase, this year, of 7,100 maunds, the whole of which has occurred in Daman under the heads "Domestic Consumption" and "Fish-curing." The increase under the former is due to the increase of population, as shown by the latest census returns furnished to this Department by the Portuguese authorities. The allowance is calculated at the rate of 14 lbs. per head of population, and the increase in population is of course followed by a corresponding increase in the quantity of salt which has to be supplied free on demand. It must be noted, however, that the calculations are regulated by the Treaty year, which runs from the 15th of January. The figures, therefore, which appear in the accounts represent for one official year the transaction of parts of two Treaty years. The trifling decrease in the total issues from Goa calls for no remark.

Distribution. Sea Salt.

General results of the year's transactions.

75. Viewing the transactions of the year as a whole, there has been well-defined improvement in every branch of the sea salt trade, except in the demand for local consumption within the Presidency. As regards Barágra salt, sales have decreased in all directions—the Central Provinces alone showing any advance, and that a slight one. The causes to which the general decline must be attributed, have already been explained.

Consumption.

For the whole Presidency.

76. The total quantity of salt which passed into consumption in the Presidency during the year amounted to 25,59,659 maunds, or 68,070 maunds less than in the preceding year. Taking the population, as given in last year's report, at 19,967,148 souls, the average consumption per head comes to 10·54 lbs. as against 10·82 lbs. last year.

	Maunds.
Barágra (para. 39)	4,94,875
Sea salt (para. 53)	20,60,927
Total ...	25,55,802
Add—	
Imported salt (paras. 33 & 34) .	3,857
Total ...	25,59,659

In Gujarát.

77. The quantity of salt removed for consumption in Gujarát was :—

	Mds.
Barágra salt issued for local consumption ...	4,94,875
Daman salt issued to British districts in Gujarát	4,066
Bulsár salt	3,14,857
Konkan salt carried by rail to stations in Gujarát	3,893
	8,17,691
Add—	
Imported salt	15
	8,17,706
Deduct—	
Exports of Bulsár salt to districts outside the province of Gujarát	8,168
Balance ...	8,09,538

This quantity for a population of 6,709,236 gives an average consumption of 9·92 lbs. per head.

In the rest of the Presidency.

78. The quantity of salt consumed in the other parts of the Presidency, *viz.*, the Konkan, the Deccan, Khándesh, the Southern Marátha Country, and North Kánará, may be estimated as under :—

	Mds.
Quantity of salt consumed in the whole Presidency (para. 76)	25,59,659
Deduct—	
Quantity of salt consumed in Gujarát (para. 77)	8,09,538
	17,50,121

The population concerned being taken at 13,257,912 souls, the average consumption per head comes to 10·86.

79. The following statement shows the annual average rates of consumption per head of population for the whole Presidency,

Consumption

for Gujarát and for Khándesh, the Deccan and other districts, respectively, since 1881-82 :—

Years.	For the whole Presidency, including Janjira.		Gujarát.		Kha'ndesh, the Deccan and other Districts of the Presidency, including Janjira.	
	*Population 19,890,787.		Population 6,709,236.		*Population 13,181,555.	
	Quantity of Salt consumed.	Average Rate per Head of Population.	Quantity of Salt consumed.	Average Rate per Head of Population.	Quantity of Salt consumed.	Average Rate per Head of Population.
	Mds.	Lbs.	Mds.	Lbs.	Mds.	Lbs.
1881-82 ...	23,25,587	9·62	7,08,713	8·69	16,16,874	10·09
1882-83 ...	23,93,589	9·90	7,45,536	9·01	16,48,053	10·28
1883-84 ...	26,28,669	10·87	7,97,024	9·77	18,31,645	11·43
1884-85 ...	25,22,082	10·43	8,08,862	9·92	17,13,220	10·69
1885-86 ...	26,27,729	10·82	8,35,382	10·24	17,92,347	11·18
1886-87 ...	25,59,659	10·54	8,09,538	9·92	17,50,121	10·86

* In the calculations for the years 1885-86 and 1886-87, the population of the whole Presidency has been taken at 19,967,148, and that of Khándesh, the Deccan and other districts of the Presidency at 13,257,916 (*vide* paras. 76 and 78).

The rates for this year assimilate very closely to those obtained in 1884-85, but they are not so high as those of 1885-86. The steady increase of consumption, which had been going on for several years, has now received a slight check, and it is not possible to indicate any satisfactory explanation. The difference between the rate of consumption in Gujarát and that obtaining in the Presidency generally is almost exactly the same as it was last year.

Wholesale market price of salt during the year.

80. The following table shows the wholesale market prices of salt as distinguished from the prices at the works in each district of the Presidency during the months of April, August and December of each of the years 1885 and 1886. The rates quoted are those given in the price current lists published in the *Government Gazette* :—

Districts.	Wholesale Price per Indian Maund.											
	April.				August.				December.			
	1885.			1886.			1885.			1886.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Bombay	2	13	4	2	13	4	2	13	4	3	0	2
Ahmedabad	2	8	8	2	8	8	2	9	4	2	5	4
Kaira	2	9	4	2	8	0	2	9	4	2	10	4
Panch Mahals	2	10	0	2	8	0	2	11	2	2	11	2
Broach	2	10	7	2	11	4	2	10	10	2	6	0
Surat	2	9	4	2	10	5	2	9	10	2	10	4
Thána	2	7	3	2	9	9	2	7	6	2	7	9
Kolába	2	8	1	2	8	5	2	8	5	2	13	7
Ratnágiri	2	8	2	2	8	7	2	9	3	3	7	9
Kánara	3	2	10	3	3	9	3	7	7	3	8	11
Násik	3	3	9	3	1	9	4	10	9	3	0	8
Khándesh	3	5	1	2	14	8	3	2	6	3	3	7
Ahmednagar	2	15	1	2	15	9	2	14	11	3	0	9
Sholápur	2	13	3	2	12	10	2	13	3	3	0	11
Poona	2	12	6	2	13	4	2	15	7	3	6	0
Sátára	2	14	9	2	6	11	3	1	0	3	6	2
Belgaum	3	0	7	2	12	2	3	2	6	3	5	6
Dhárwár	3	14	8	3	13	11	3	14	11	4	1	8
Bijápur	3	6	7	3	6	4	3	9	4	3	10	3

Districts.	December.			
	1885.			1886.
	Rs.	a.	p.	Rs. a. p.
Bombay	2	13	4	3 0 2
Ahmedabad	2	9	4	2 9 0
Kaira	2	8	0	2 7 8
Panch Mahals	2	14	0	2 11 2
Broach	2	11	4	2 11 4
Surat	2	10	6	2 9 5
Thána	2	7	6	2 8 9
Kolába	2	8	2	2 9 9
Ratnágiri	2	7	4	2 11 7
Kánara	3	7	7	3 4 7
Násik	4	0	0	3 2 2
Khándesh	3	4	1	3 2 0
Ahmednagar	2	14	11	3 1 3
Sholápur	2	11	10	2 15 11
Poona	2	15	5	3 4 3
Sátára	2	15	9	3 0 5
Belgaum	3	0	3	3 0 11
Dhárwár	3	14	11	4 3 4
Bijápur	3	8	7	3 8 7

Consumption.

Generally speaking, prices are at their lowest level in April, and at their highest in August. In April, stocks are daily being added to almost from every pan, while the various distributing agencies may everywhere be worked at full pressure. In August, on the other hand, manufacture is absolutely stopped; distribution by sea is impossible, as it is also by land in many portions of the Presidency.

81. Variations in price have, as usual, been considerable. Even in Bombay, which, except on the west, is practically surrounded by salt works, salt cost Rs. 3-0-2 a maund in August and December, or annas 2 pies 10 a maund more than in the corresponding months of 1885-86. Exaggerated rumours no doubt prevailed in the monsoon of the damage occasioned in some of the works from heavy floods, and prices once raised, the increased demand for export beyond the Presidency as soon as the fair season set in tended to keep them at the higher level, and this not only in Bombay, but in the adjoining salt-producing Collectorates themselves. In the North Gujarát Districts of Ahmedabad, Kaira, and the Panch Maháls prices somewhat declined,—the fall in the last, especially in December, amounting to as much as 2 annas and 10 pies. In the Gujarát Collectorates generally, however, the fluctuations are seldom violent; the great bulk of the salt is drawn from the Government works either at Khárághoda or Bulsár, and the price at the works is a fixed one, and not, as at private works, dependent on the demand at the time. Variations in the retail price, therefore, are almost wholly due to temporary and purely local influences. In Ratnágiri there was a sudden rise in August, without any special reason to account for it. The district is completely shut off in the monsoon, and prices are liable to range considerably. The sale price at Shiroda, the local work, is always high, and the cost of carriage from above Ghát markets is prohibitive. Rumours, therefore, of stocks running out are not unfrequently floated, with the result that the local dealers largely increase their profits for a time. As a matter of fact, there is no reason why stocks should run short: the district is studded with ports all along the sea-board, and for eight months of the year communication with Bombay and the works in the neighbourhood is both constant and cheap. Prices fell in one or two of the above Ghát districts, but, as a rule, they were higher than in 1885-86. In Belgaum and Dhárwár, too, prices ranged high: they may be expected, however, to fall, and that considerably, as soon as the railway lines I have before spoken of are completed.

Revenue and Expenditure.

Collections.

82. The gross collections under the head of Salt Revenue in 1886-87 amounted to Rs. 1,62,11,379-14-3, against Rs. 1,84,16,776-7-4 in 1885-86, and show a decrease of Rs. 22,05,396-9-1. Comparing them, however, with the average receipts for the four years ending 1885-86, there is still an increase of Rs. 13,74,877-13-3.

83. The receipts on account of Imperial and Provincial Revenue respectively for the last five years are exhibited below, arranged under their main heads;—

Revenue and Expenditure.

COLLECTIONS.

	1886-87.	1885-86.	1884-85.	1883-84.	1882-83	Average of four years ending 1885-86.
Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Duty on permits issued from British salt works for home and inland consumption ..	1,21,14,307 1 11	1,40,34,018 14 9	1,05,30,714 14 9	97,49,443 4 4	97,32,181 10 10	1,10,11,589 11 2
2. Do. do. on exports to Calcutta ..	9,27,868 0 0	11,57,743 0 0	9,44,800 0 0	9,11,894 0 0	9,27,654 0 9	9,85,522 12 0
3. Do. do. British Malabár..	18,70,393 0 0	17,92,688 0 0	18,24,003 0 0	15,58,296 0 0	14,93,217 0 0	16,59,551 0 0
4. Do. do. at nominal rates.	8,465 9 0	7,500 0 0	6,916 13 0	6,359 7 6	4,694 8 6	6,567 11 3
5. Duty on imports by sea	7,684 9 10	11,414 15 6	5,817 3 2	12,535 0 8	13,516 2 10	10,520 13 7
6. Do. by land ..	30 6 4	28 10 6	26 11 6	30 10 10	47 13 11	33 7 8
7. Duty on salt removed from Portuguese salt works	3,51,584 15 5	4,35,398 2 2	4,21,007 7 1	7,22,376 11 4	6,60,291 6 3	5,59,768 4 8
8. Cost price realized on do. ..	30,775 5 0	42,562 0 8	24,877 13 7	54,313 15 11	63,940 6 5	46,423 9 2
9. Sale-proceeds, Barágra salt ..	7,05,736 13 7	7,18,780 4 8	3,15,115 12 9	2,48,583 10 5	2,31,655 13 1	3,78,633 14 3
10. Excise duty on excess discovered on examination of despatches at Preventive Stations and on re-weighment at places of import	6,374 11 1	5,216 10 7	5,940 5 3	5,613 3 7	5,138 15 5	5,477 4 8
11. Ground rent	31,097 12 6	33,041 11 8	31,044 15 7	29,257 0 11	30,263 11 0	30,901 1 9
12. Farms of Government salt works	65,359 0 0	68,843 8 0	58,529 8 0	46,533 0 0	42,862 6 8	54,102 1 8
13. Proprietary rights of Government in certain salt works ..	63,991 12 9	81,124 7 1	54,316 9 7	47,658 9 7	49,532 5 9	58,158 0 0
Total Imperial ..	1,61,83,669 1 5	1,83,88,360 5 7	1,42,23,111 2 3	1,33,92,894 11 1	1,32,54,993 4 8	1,48,14,839 13 10
Provincial.						
14. Proceeds of forfeitures and confiscations..	1,331 7 5	1,178 9 6	1,073 8 3	1,967 9 0	4,117 9 7	2,084 5 1
15. Payments by Shilotris of cost of establishment employed to watch their salt works ..	9,339 6 1	4,405 14 1	3,231 12 3	3,227 10 2	2,920 10 8	3,446 7 9
16. Miscellaneous	7,039 15 4	12,331 10 2	3,421 4 1	3,650 8 3	4,622 2 7	6,131 6 3
17. Contribution from Ports Fund towards cost of Coast-guard Establishment	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0
Total Provincial ..	27,710 12 10	28,416 1 9	17,726 8 7	18,845 11 5	21,660 6 10	21,662 3 2
Grand Total ..	1,62,11,379 14 3	1,84,16,776 7 4	1,42,40,837 10 10	1,34,11,740 6 6	1,32,76,653 11 6	1,48,36,502 1 0

84. In the items classed above as "Imperial" there is a total decrease of Rs. 22,04,691-4-2 as compared with last year, which is made up as follows :—

Imperial. Items of increase and decrease.

	Rs. a. p.	Rs. a. p.
Decrease in—		
1. Duty on salt for home and inland consumption	19,19,711 12 10	
2. Duty on salt on exports to Calcutta ...	2,29,875 0 0	
5. Do. imported by sea	3,730 5 8	
7. Do. from the Portuguese salt works... ...	83,813 2 9	
8. Cost price realized on do. ...	11,786 11 8	
9. Sale-proceeds of Barágra salt.	13,043 7 1	
11. Ground-rent on salt pans ...	1,943 15 2	
12. Farms of Government salt works	3,484 8 0	
13. Proprietary right of Government in salt works ...	17,132 10 4	
		22,84,521 9 6
Deduct—		
Increase in—		
3. Duty on exports to British Malabár	77,705 0 0	
4. Do. at nominal rates ...	965 9 0	
6. Do. on salt imported by land	1 11 10	
10. Do. on excess discovered on examination at Preventive Stations and on re-weighment at places of import	1,158 0 6	
		79,830 5 4
Net decrease ...		22,04,691 4 2

Revenue and Expenditure.

COLLECTIONS.

Explanation.

85. The decrease in items 1, 2, 5, 7, 8, 9 and 13 is due to the falling off in the issues noticed under the head "Distribution." By far the greater portion of the whole decrease is accounted for by the falling off in sales of Barágra salt at Khárághoda. As already pointed out, last year was an exceptional one, and sales this year began to fall back to their normal level. In the case of this salt, too, any decrease in the proceeds of excise duty is followed by a corresponding decrease in the "Sale-proceeds of Barágra salt" —item 9, and in the amount on account of "Proprietary right of Government in salt works"—item 13. In some of the other items the decrease is more apparent than real. For instance, while the decrease under item 2 would seem to indicate that exports to Calcutta had fallen off, the fact is they actually increased, and the "decrease" is a matter of account—several of the credit bonds under which the salt is permitted to be removed still remaining unadjusted at the end of the year. The decrease under items 7 and 8 is, for the most part, due to the stoppage of sales at Daman. The decrease under item 11 is due to sales having fallen off in the Trombay, Pen, and Shiroda Tálukás, where ground-rent is levied according to the quantity of salt disposed of. That under item 12 is due to the instalments for the year from the farmers of Government salt works in Uran and Shiroda remaining outstanding.

The only important item of increase is No. 3—Duty on exports to British Malabár, but the trade with this part of India is steadily developing. The increase shown is not solely due to increased exports this year, but partly also to the adjustment of advance accounts. The increase under item 4 needs no explanation: the amount depends upon the quantity of salt requisitioned by the States of Travancore and Cochin.

Provincial.

Items of increase and decrease.

86. The total receipts under the head of Provincial amounted to Rs. 27,710-12-10, against Rs. 28,416-1-9 in 1885-86, and show a net decrease of Rs. 705-4-11. There was a decrease on various minor items, which amounted in the aggregate to Rs. 5,791-10-10, while the payments made by Shilotris towards cost of establishment employed to watch their salt works increased by Rs. 4,933-8-0. There is a slight increase of Rs. 152-13-11 in the proceeds of penalties and confiscations. The sources of Provincial Revenue are very limited, and not very productive: the receipts consequeutly amount to comparatively a very small sum. Items 10, 11, 12 and 13, which were hitherto classed under Provincial, have this year been transferred to Imperial, to which they now belong. In the statement given above, therefore, I have shown for the preceding four years only those items which this year are still retained under Provincial.

Expenditure.

87. Under the head of Expenditure there is, as will be seen from the statement subjoined to paragraph 23, a total net increase of Rs. 3,78,019-12-2, or Rs. 3,84,332-1-3 in Imperial and Provincial Services, less a decrease of Rs. 6,312-5-1 under Refunds and Drawbacks—Imperial. This decrease of Rs. 6,312-5-1 must be put down as one result of the general steadiness of the market during the year. Merchants do not apply for refund of excise duty already paid in advance, except in cases of real necessity forced upon them by the dulness of trade.

Imperial—Refunds and Drawbacks.

Imperial—Other items.

88. The increase of Rs. 2,84,140-8-2 in the remaining heads debitable to Imperial is made up as follows:—

Items of increase—	Rs.	a.	p.	Rs.	a.	p.
1. Pay of Subordinate Establishment ...	3,377	11	0			
2. Travelling allowance do. ...	484	7	9			
3. Boat stores and repairs	580	10	8			
4. Purchase and storage of Barágra salt...	4,52,600	4	11			
5. Petty construction and repairs ...	2,216	9	11			
6. Minor items	348	6	1			
				4,59,608	2	4

Deduct—	Rs.	a.	p.	Rs.	a.	p.
Items of decrease—						
7. Dead-stock articles	322	13	1			
8. Salt purchase and freight	1,095	9	0			
9. Commission	1,347	9	9			
10. Compensation to proprietors of salt works	1,72,405	0	2			
11. Minor items	296	10	2			
				1,75,467	10	2
Net increase ...				2,84,140	8	2

89. With the exception of No. 4, all the items of expenditure under this head are on account of, or in connection with, salt arrangements in Portuguese India consequent on the operation of the Anglo-Portuguese Treaty. Causes of increase.

Item 1.—Due to the employment of additional establishment necessitated (*a*) by the change in the system of submitting the accounts, and (*b*) by the opening of new fish-curing yards. In the previous year the increased expenditure in connection with the general revision of establishments began from the 1st October only, or after half of the year was over.

Item 2.—Due partly to increased travelling and partly to increased rates of allowances on the revised pay of officers.

Item 3.—Due to necessary alterations and repairs to the Assistant British Delegate's boat and the provision of extra stores.

Item 5.—Due to the construction of four new fish-curing yards, and to special repairs to some of the old yards in Goa Territory.

Item 4 comes under a different category altogether, and is explained by the fact that heavy arrears, which remained due to the Railway Company for the haulage and conveyance charges of exceptional quantities of Barágra salt in 1885-86, were not liquidated till the year under report.

90. Of the items of decrease, item 7 is unimportant. Fewer articles of office furniture were purchased during the year, and it was not found necessary to provide any new steel-yards. Causes of decrease

Item 8.—Due chiefly to there having been less salt to take over from contractors in the Goa Táluka.

Item 9.—Due to payments to proprietors in Goa being made departmentally, instead of, as formerly, through the Portuguese Treasurer General, Goa. Hence no commission charges were incurred this year.

Item 10.—The payments made on this account in the previous year represented, for the most part, three years' compensation to proprietors in Portuguese India for works kept closed during the earlier years of the Treaty. This year the payments were almost exclusively for the one year only, *viz.*, 1886, the seventh year of the Treaty.

91. The increase of Rs. 1,00,191-9-1 in Provincial Services is made up as follows:— *Provincial Services.*

Items of increase—	Rs.	a.	p	Rs.	a.	p.
1. Pay of Supervising Establishment.	7,863	5	10			
2. Pay of Subordinate Establishment.	32,946	3	8			
3. Peons' belts and clothing... ...	7,323	3	9			
4. Boat stores and repairs	1,437	14	8			
5. Water-supply	897	14	8			
6. Compensation for land taken up for Frontier lines	22,252	4	2			
7. Agent's commission	4,790	10	11			
8. Petty construction and repairs ...	17,805	8	11			
9. Law charges	601	2	8			
10. Cost of timber for house accommodation at Khárághoda	8,438	6	11			
11. Minor items	589	13	11			
				1,04,946	10	1

Expenditure.

	Rs. a. p.	Rs. a. p.
Deduct—		
Items of decrease—		
12. Travelling allowance to Subordinate Establishments	2,061 0 0	
13. Dead-stock articles	460 10 3	
14. Charges incurred in connection with the removal of salt to fish-curing yard	411 6 11	
15. Conveyance of records	548 2 6	
16. Minor items...	1,273 13 4	
		4,755 1 0
Net increase ...		1,00,191 9 1

Causes of increase.

92. The items of increase I would explain as follows :—

Item 1.—Due to the payment by debit to "Salt" of salaries and acting allowances to officers acting during the absence, on privilege leave, of Messrs. Trevor, Thom, and Aitken.

Item 2.—Due to the revision of the Peon Establishment from 1st April 1886: *vide* Government Resolution, Revenue Department, No. 782 of 2nd February 1887.

Item 3.—Due to the arrangements made, in pursuance of the orders contained in Government Resolution, Financial Department, No. 3225 of 22nd October 1886, for the purchase of woollens for the Peon Establishments in the Southern Division and in Gujarát, but exclusive of the Northern Frontier Force.

Item 4.—Heavy expenditure was incurred in coppering some of the barges.

Item 5.—The total expenditure of Rs. 1,292-8-11 under this head includes a sum of Rs. 910-15-0 on account of water tanks purchased for use at Khárághoda: *vide* Government Resolution, Revenue Department, No. 2297 of 18th April 1887.

Item 6.—An expenditure of Rs. 37,344-4-4 was incurred during the year under the authority of Government Resolutions Nos. 6104 of 26th August 1886 and 2702 of 2nd May 1887. The corresponding charge in 1885-86 amounted to Rs. 15,092-0-0 only.

Item 7.—Due to the Government salt agents' bills for January and February 1886 being paid in the year under report.

Item 8.—An expenditure of Rs. 14,292-7-1 was incurred in 1886-87 as against Rs. 3,706-1-9 in 1885-86 in the construction of chaukis on the Northern Frontier out of the grant of Rs. 67,000 sanctioned in Government Resolution, Financial Department, No. 62 of 12th January 1886. Much work that might have been done last year, had to be postponed on account of the financial pressure.

Item 9.—An expenditure of Rs. 609-7-1 on account of law charges was incurred under the authority of Government Resolution, Financial Department, No. 2011 of 4th July 1885.

Item 10.—Timber of the value of Rs. 9,742-9-[illegible], obtained from the Forest Department for Northern Frontier works, was paid for out of the grant of Rs. 67,000 sanctioned in Government Resolution quoted under item 8 above. The expenditure under this head in 1885-86 amounted to Rs. 1,304-3-0 only.

Causes of decrease.

93. The items of decrease may be explained thus :—

Item 12.—Due to the grant to executive officers of their expenses actually incurred, instead of full mileage rates.

Items 13, 14 and 15.—The decrease in each case is trifling, and due to the fact that actual requirements were less than in the previous year.

Expenditure.

General financial position of Salt Revenue.

94. The financial results of the year under "Salt" may be shown thus:—

Decrease in gross receipts—				
Imperial	Rs.	22,04,691	4	2
Provincial	„	705	4	11
Total ...	„	22,05,396	9	1
Add—				
Increase in expenditure.	Rs.	3,78,019	12	2
Net decrease ...	„	25,83,416	5	3

Miscellaneous

95. Details showing the number of salt-smuggling cases in the five years ending 1886-87 and the number of persons arrested, tried, acquitted, and convicted in connection therewith, are furnished in the following table; and additional information on the subject, as well as details with regard to cases of smuggling detected at Goa and Daman, will be found in Statement No. XII:—

	Number of Cases adjudicated.	Number of Persons					Percentage of Convictions on Number of Persons sent up for trial.	Total estimated Value of Confiscations.
		Arrested.	Released by the Department.	Sent for trial before Magistrate.	Convicted by the Magistrate.	Acquitted by the Magistrate.		
								Rs.
Northern Division—								
1882-83 ...	239	279	23	256	235	21	91·79	526
1883-84 ...	139	201	14	187	164	23	88·00	140
1884-85 ...	127	218	13	205	190	15	92·68	3,173
1885-86 ...	158	232	12	220	201	19	91·36	3,029
1886-87 ...	108	171	1	170	148	22	87·05	93
Southern Division—								
1882-83 ...	274	466	64	402	316	85	78·60	1,277
1883-84 ...	196	292	25	267	227	38	85·00	1,682
1884-85 ...	216	316	44	271	221	50	81·55	519
1885-86 ...	199	300	35	265	219	46	82·64	336
1886-87 ...	192	260	21	239	199	40	83·26	1,190
Total—								
1882-83 ...	513	745	87	658	551	106	85·25	1,803
1883-84 ...	335	493	39	454	391	61	86·12	1,822
1884-85 ...	343	534	57	476	411	65	86·34	3,692
1884-86 ...	357	532	47	485	420	65	86·59	3,365
1886-87 ...	300	431	22	409	347	62	84·84	1,283

Northern Division.

96. There is a marked diminution in the number of offences committed in the Northern Division, the number of cases adjudicated being less by 50 than in 1885-86. 171 persons were implicated in 108 cases, of whom 170 were prosecuted before Magistrates, while 1 only was released departmentally, 148 were convicted, and 22 acquitted, the percentage of convictions being 87·05 against 91·36 in 1885-86 on the number of persons sent for trial. Of the 148 persons convicted, 14 were sentenced to imprisonment only—the total number of days' imprisonment awarded being 131, or an average of 9·35 days each. 33 persons were sentenced to pay fines only without imprisonment in default, and the amount of fines imposed was Rs. 371, or an average of Rs. 11-4-2 per head. 51 persons were sentenced to pay fine with imprisonment in default: the total amount of fines inflicted was Rs. 340, or an average of Rs. 6-10-8 per head, while the terms of imprisonment awarded in default amounted in the aggregate to 427 days, or an average of 8·37 days per head. The remaining 50 persons were sentenced to imprisonment, and to pay fines as well, but without additional imprisonment in default of payment. The total number of days of imprisonment thus awarded was 160, or an average of 3·20 days per head. The total amount of fines inflicted was Rs. 388, or an

Miscellaneous.

average of Rs. 7-12-2 per head. The value of confiscations fell greatly, the seizures during the year being comparatively unimportant.

Southern Division.

97. In the Southern Division the number of cases brought to light was 7 less than in 1885-86. 260 persons were implicated in 192 cases, of whom 21 were released departmentally and 239 placed before Magistrates : of the latter 199 were convicted and 40 acquitted, the percentage of convictions to persons prosecuted being 83·26 as against 82·64 in 1885-86. Of the 199 persons convicted, 57 were sentenced to imprisonment only—the aggregate amount of imprisonment awarded being 2,463 days, or an average of 43·21 days per head. 44 were fined only, no period of imprisonment being specified in default of payment; the fines amounting in all to Rs. 473, or an average of Rs. 10-12-0 per head. 86 were sentenced to pay fines with imprisonment in default, the total amount of fines inflicted being Rs. 838, or an average of Rs. 9-11-10 each, and the total number of days' imprisonment being 799, or an average of 9·29 days per head. Two persons were sentenced to imprisonment and to pay fines as well, the amount of imprisonment awarded being 97 days, and of fines inflicted Rs. 15. The remaining 10 persons were sentenced to imprisonment for a total period of 165 days, or an average of 16·50 days per head, and to pay fines amounting in the aggregate to Rs. 124, or an average of Rs. 12-6-4 per head. The amount of imprisonment awarded, in default of payment of fine, was 83 days in all, or an average of 8·30 days per head. The estimated value of confiscations was more than three times higher than in 1885-86. On the whole, the Subordinate Magistrates have this year shown a fair appreciation of the importance of inflicting deterrent punishments. In Kánara, however, the officers of the Department have still considerable reason for complaint.

Departmental administration at Khárághoda and Udu.

98. The number of pans worked at Khárághoda during the year was 228 as compared with 214 in 1885-86. Brine was let into the first pan on the 15th October, and into the last on the 31st December 1886. The flow of brine into the first was stopped on the 5th March 1887, and into the last on the 31st idem. The first pan was cleared on the 16th March, and the last on the 12th April. The largest crop in a single pan was 7,164 maunds and the smallest 945 maunds, the corresponding figures for last year being 7,896 and 2,024 maunds respectively. The total out-turn of the season was 9,76,737 maunds, or almost exactly the same as in the previous year; and had it not been for destructive dust storms on the 10th and 14th March, other 50,000 maunds might easily have been gathered. The average out-turn per pan was 4,283, against 4,564 maunds in 1885-86.

99. At Udu the number of pans worked was 261, or 6 more than last year. Brine was let into the first pan on the 15th October, and into the last on the 25th December. The flow of brine into the first was stopped on the 9th March, and into the last on the 7th April. The first pan was cleared on the 18th March and the last on the 20th April. The largest out-turn of a single pan was 7,737 maunds and the smallest 1,810, as compared with 7,363 and 2,001 maunds respectively in the previous season. The total Udu crop was 11,83,804 maunds, or 3,668 maunds more than in the season of 1886. The average per pan was 4,535 maunds against 4,628. The total crop of the Khárághoda and Udu works together amounted to 21,60,541, or 4,187 maunds more than in 1886.

100. Storage operations, strictly speaking, should be treated of in next year's report, but it is in every way more convenient that the season's work should be dealt with as a whole, and not partly in one report and partly in another. Storage, then, began at Khárághoda on the 6th April 1887, and at Udu on the 1st. The

Miscellaneous

Khárághoda salt was all safely in by the 11th of May, and that from Udu by the 7th.

The waggons which the Railway Company provided, were nearly all of the new special class, but they were furnished from the first with end boards, and the difficulties which last year seemed to threaten serious hindrance to the work were this season comparatively little felt. Last year for the first time, at least for some years, the Railway Company refused to allow the loaded waggons to be uncoupled and hand-shunted in the closed store. This store, through which a high level line runs, is divided into 8 compartments, and it has always been our object to keep an exact tally of all the salt loaded into each separate compartment. This was easily effected, because as soon as a train of loaded waggons was hauled up, each waggon was uncoupled and hand-shunted, so that it stood opposite a certain compartment and emptied all its salt into it. Engine-shunting, unless very carefully attended to, resulted occasionally in waggons being placed opposite parts of two compartments, and so having their contents emptied partly into one and partly into the other. Arrangements were made this year which it was thought would obviate the dangers associated with hand-shunting, but it was not till work had actually begun that the local officers found that the Railway authorities declined to accept them as satisfactory. I went at once to Khárághoda myself, and the result of a conference between the officers of both Departments was that engine-shunting was unanimously agreed to. Experience has proved that it is possible to engine-shunt, and still to fill each compartment separately without any sacrifice of time. As a matter of fact, all the salt was got in this year 2 days earlier than in any previous year; and while in some degree circumstances were so far favourable that no serious breakdown or interruption occurred, still the credit of the result is due to the zeal and energy of Mr. Leckie, the Assistant Collector, on the spot. His efforts were ungrudgingly seconded by the subordinate Railway officials, with whom he was daily brought in contact, and I have asked Government to sanction the distribution of Rs. 500 among them in recognition of their willing work under the most trying physical conditions.

101. The population of the Khárághoda new village, including the station village, amounted to 1,723 souls, against 1,601 in the previous year, and shows an increase of 122. Of the total number, 1,178 were Agrias or salt-makers and labourers, and 545 Government and Railway employés. There were 49 deaths during the year, against 27 in 1885-86, while the number of births more than doubled, rising from 27 to 59. The number of out-patients treated at the dispensary was 3,701, and of in-patients 19. The corresponding figures for last year were 3,135 and 30 respectively. No epidemic prevailed during the year, and the most common diseases were fevers, eye and skin affections, and ulcers.

Tacavi advances.

102. The total amount advanced to the Agrias of Khárághoda and Udu was Rs. 10,395, which will in due time be recovered in full from the amounts payable to them as cost price of salt taken over by Government.

SEA CUSTOMS.

SEA CUSTOMS.

General features.

103. There is nothing of particular interest to record under this head.

Conventions with Cambay and Janjira.

104. The Customs arrangements made under the conventions with Cambay and Janjira have worked very satisfactorily during the year. My Assistant at Alibág visited the Habsán ports twice—in April and again in February, and examined all the records up to December 1886. Such mistakes as were discovered were of

a trivial nature, and were brought to the notice of the Political Agent, Kolába.

Smuggling in Gujarát Ports.

105. The practices of wrecking and cargo-pilfering, which have long gone on on the Gujarát coast, have not yet been repressed. Though only one serious breach of the law was punished during the year (*vide* paragraph 116 below), 2 other cases were brought to light shortly after the year closed, and the tindels and boatmen concerned were very heavily fined.

Revision of Lists of Ports and Port Limits.

106. The contemplated revision of the lists and boundaries of the Continental ports under the Customs and Ports Acts, referred to in paragraph 113 of last year's report, is still under consideration, and I hope to submit proposals shortly.

Chil Khári, or Whittle Bandar, Dholera.

107. The Chil Khári or creek at Dholera, in which the new or Whittle Bandar was opened last year, has undergone a slight change for the better, so far, that is, as navigation is concerned. But the velocity of the tides and the shifting nature of the bottom afford ground for anxiety, and it is impossible to say when or in what manner navigation may not suddenly become impeded. As yet, however, no mishap has befallen any vessel since the creek was opened for traffic, while in the khári leading to the old Khun Bandar accidents were of very frequent, if not daily, occurrence. It can be claimed, too, for the new arrangements that the main purpose for which they were designed has, for the present at least, been secured—the provision of an outlet for the trade of Dholera. The improvements to the wharf and Customs buildings, referred to in paragraph 114 of last year's report, have been completed.

New Custom House buildings—
Ratnágiri.

108. The old Custom House at Ratnágiri has been replaced by a new Public Works building at a cost of Rs. 5,356, under the sanction conveyed in Government Resolution No. 1931 of the 24th December 1885. Departmentally, 3 old Custom Houses have been rebuilt—2 in the Northern Division at Bhagva and Kolak respectively and 1 at Navápur, in the Southern Division. Improvements have also been effected to the Custom House at Dáhánu.

Bhagva.
Kolak
Navápur.

Revenue.

109. The following table gives the various items of which the revenue under Sea Customs for 1886-87 and 1885-86, shown above in paragraph 23, is made up :—

	1885-86.	1886-87.	Increase.	Decrease.
Imperial Revenue.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Import Sea Customs	200 14 1	29 10 2	...	171 3 11
Export Sea Customs	2,878 11 3	2,075 11 10	...	802 15 5
Total Imperial Sea Customs ...	3,079 9 4	2,105 6 0	...	974 3 4
Provincial Revenue.				
Registry Fees under Act XIX of 1838.	6,204 2 0	5,729 6 0	...	474 12 0
Warehouse Rent and Wharfage Fees.	478 0 11	595 7 3	117 6 4	.....
Fees for amendment and duplicate copies of documents...	532 10 6	636 15 6	104 5 0	.....
Sale-proceeds of derelict articles ...	294 2 8	651 5 9	357 3 1	.....
Confiscations and Penalties	2,626 9 4	1,229 14 4	...	1,396 11 0
Miscellaneous	533 12 8	483 10 8	...	50 2 0
Total Provincial Sea Customs ...	10,669 6 1	9,326 11 6	578 14 5	1,921 9 0
Grand Total ...	13,748 15 5	11,432 1 6	578 14 5	2,895 12 4
			Less Increase ...	578 14 5
			Net Decrease ...	2,316 13 11

Revenue

Of the total net decrease of Rs. 2,316-13-11, Rs. 974-3-4 represent a falling off in Imperial Revenue. Foreign wines and spirits for local consumption were imported not at all at Ratnágiri or Ankola, and at Málvan and Vengurla in diminished quantities only. The result was a decrease of Rs. 171-3-11 in the import duties payable The export duty collections suffered to the extent of Rs. 802-15-5 by the diminished exports of rice and paddy from Trombay and Panvel to the ports in Káthiawár. *Imperial*

110. Under Provincial Revenue the net decrease amounts to Rs. 1,342-10-7. The decrease of Rs. 474-12-0 in registry fees under Act XIX of 1838 is due to the work of remeasurement of Native craft, necessitated by the discovery of structural alterations affecting the tonnage as originally certified diminishing steadily from year to year, as fewer vessels remain unexamined. Under confiscations and penalties there is a decrease of Rs. 1,396-11-0. The number of cases actually dealt with was 3 more than in 1885-86, but the penalties adjudged were much smaller in amount. The decrease, however, would have been Rs. 623-11-0 only had the full amount, Rs. 1,847-0-1, of the fines inflicted been collected. The fluctuations in the other items are trifling. *Provincial*

111. The details of the expenditure debited to Sea Customs during 1885-86 and 1886-87, respectively, are compared below :— Expenditure

	1885-86.	1886-87.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Imperial.				
Refunds and drawbacks	12 0 0	36 0 0	24 0 0	.....
Total Imperial ...	12 0 0	36 0 0	24 0 0	.....
Provincial.				
Superior supervising establishment—				
Pay of officers	34,699 14 7	35,549 13 9	849 15 2	.....
Travelling allowance to officers ...	9,936 9 11	10,238 9 0	301 15 2	.....
Tentage allowance to officers ...	1,550 12 11	1,558 5 4	7 8 5	.....
Subordinate establishment—				
Pay of subordinate establishment.	64,130 13 4	64,383 7 11	252 10 7	.....
Grain compensation	44 13 7	7 11 0	.....	37 2 7
Travelling allowance	6,646 14 5	5,582 11 6	.....	1,064 2 11
Petty supply allowance	2,330 0 0	2,340 0 0	10 0 0	.....
Service stamps and postage ...	3,390 14 0	3,385 1 6	.....	5 12 6
Telegraph charges	60 7 0	25 3 0	.....	35 4 0
Water-supply	.....	110 14 7	110 14 7	.....
Office rent	851 0 0	1,078 3 7	227 3 7	.....
Purchase of boats	.....	830 12 0	830 12 0	.....
Boat stores and repairs	2,544 13 0	3,839 5 0	1,294 8 0	.....
Dead-stock articles	583 10 6	521 9 4	.....	62 1 2
Gádis and takyás	130 6 3	305 10 5	175 4 2	.....
Rewards	436 0 0	654 0 0	218 0 0	.....
Purchase of clothing for peons ...	25 8 0	26 0 0	0 8 0	.....
Monsoon weather fences	632 11 9	598 15 7	.....	33 12 2
Petty construction and repairs ...	1,187 8 10	3,981 1 9	2,793 8 11	.....
Conveyance of records	355 1 0	448 10 0	93 9 0	.....
Miscellaneous	78 12 2	28 9 2	.....	50 3 0
Total Provincial ...	1,29,616 11 3	1,35,494 10 6	7,166 5 7	1,288 6 4
Grand Total ...	1,29,628 11 3	1,35,530 10 6	7,190 5 7	1,288 6 4
		Less Decrease ...	1,288 6 4	
		Net Increase ...	5,901 15 3	

112. The Imperial expenditure during the year amounted to Rs. 36, or Rs. 24 more than last year. *Imperial*

Expenditure.
Provincial.

113. The total expenditure under Provincial Services was Rs. 1,35,494-10-6, or Rs. 5,877-15-3 more than in 1885-86. The increases of Rs. 849-15-2, Rs. 301-15-2, and Rs. 7-8-5 respectively in the first three items of (*a*) pay, (*b*) travelling, and (*c*) tentage allowances to superior officers are due to the absence of one of the 1st Class Assistants on privilege leave, and the consequent temporary promotion to higher pay and allowances of the senior Assistant in each of the grades below him. The enforcement of the ruling under which actual expenses only, and not full mileage rates as formerly, are passed to executive officers, has resulted in the saving of Rs. 1,064-2-11 shown against travelling allowance to subordinate establishments. Under the sanction conveyed in Government Resolution No. 4912, of the 10th July 1886, 2 new machwás were built at a cost of Rs. 830-12-0, to take the place of those in use in the Bulsár and Bilimora creeks, which had become old and worn out. Extensive repairs were executed to some of the other boats, in particular to the "Sea Hawk," the Deputy Collector's boat, and the "Sea Gull," the boat of my Ratnágiri Assistant: hence the increase of Rs. 1,294-8-0 in the item "Boat Stores and Repairs." The Custom Houses at Kolak and Bhagva in the Northern Division (*vide* paragraph 108 above) were rebuilt at a cost of Rs. 400 each, and in the Southern Division the new Custom House at Navápur cost Rs. 350. Additions and alterations were effected to the Dáhánu Custom House at a cost of Rs. 384; special repairs were executed to several buildings in both Divisions, and many minor works were carried out, which had been postponed in 1885-86 in consequence of the financial pressure. The increase of Rs. 2,793-8-11 under "Petty Construction and Repairs," as compared with the decrease of Rs. 2,005-14-2 under the same head last year, is thus amply accounted for.

Net Revenue.

114. The net Imperial revenue for the year, after deducting refunds, amounted to Rs. 2,069-6-0, and the net Provincial expenditure, after making allowance for the receipts under both Imperial and Provincial heads, to Rs. 1,24,098-9-0, against Rs. 1,15,879-11-10 in 1885-86.

Offences.

115. The number and the results of cases under the Sea Customs Act adjudicated in 1886-87 and in the two previous years are shown in the following table:—

	Number of Cases adjudicated.	Number of Cases dismissed.	Number of Cases in which Penalties were awarded.	Estimated Value of Property confiscated.			Amount of Penalties awarded.		
				Rs.	a.	p.	Rs.	a.	p.
Northern Division—									
1884-85	31	3	28	208	3	8	189	0	0
1885-86	44	2	42	947	4	4	1,941	7	10
1886-87	22	...	22	248	8	10	1,050	0	0
Southern Division—									
1884-85	166	4	162	416	6	9	469	0	0
1885-86	141	2	139	875	15	0	598	7	9
1886-87	166	3	163	3,488	9	6	787	0	1
Total—									
1884-85	197	7	190	624	10	5	658	0	0
1885-86	185	4	181	1,825	3	9	2,539	15	7
1886-87	188	3	185	3,737	2	4	1,847	0	1

116. The total number of cases disposed of during the year increased by 3. There was an increase, too, of Rs. 1,911-14-7

in the estimated value of confiscations, but a decrease of Rs. 692-15-6 in the amount of penalties awarded. In the Northern Division there were 6 cases of landing goods at unauthorized places, chiefly in connection with suspected cargo robberies, in which the value of the goods confiscated amounted to Rs. 170-5-0, and the penalties imposed to Rs. 1,014-5-0. There were, besides, 16 petty cases of landing and shipping goods at unauthorized hours, or in quantities not reconcilable with the manifests, of sailing without port clearance, &c., &c., in which the value of the goods confiscated and the penalties imposed amounted to Rs. 78-3-10 and Rs. 45-11-0 respectively. There was one very serious case of clandestine landing, accompanied with theft of cargo, in which I fined the tindel concerned Rs. 500, and 5 of his crew Rs. 50 each. In the Southern Division there were in all 166 cases, in which the estimated value of the goods confiscated and the penalties imposed amounted to Rs. 3,488-9-6 and Rs. 787-0-1 respectively. Three of these cases were breaches of Rules VI and XI of the General Pass Rules framed under Section 164 of the Sea Customs Act VIII of 1878, under which the coasting vessels work, and the fines imposed amounted to Rs. 250.

Trade and Navigation.

116. 100,814 vessels entered inwards at the different Continental ports of the Presidency and 98,628 vessels cleared outwards, as compared with 100,424 and 97,303 respectively in 1885-86. The following table shows the total declared value of the inward and outward trade for the five years ending 1885-86 and for the year under report. The figures do not include imports and exports of Government stores and treasure :—

Years.	Imports.	Exports.
	Rs.	Rs.
1881-82	2,47,39,163	4,83,13,403
1882-83	2,68,07,463	5,16,41,556
1883-84	2,91,04,268	5,27,81,559
1884-85	2,65,20,528	4,63,06,343
1885-86	2,74,24,082	4,40,93,049
Total ...	13,45,95,504	24,31,35,910
Average ...	2,69,19,100	4,86,27,180
1886-87 ...	2,48,93,056	4,30,34,138
Decrease ...	20,26,044	55,93,042

The fluctuations of the sea-borne trade at the Coast ports are noticed in detail in the introduction to the annual volume of trade and navigation statistics issued by the Reporter General's Department.

LAND CUSTOMS.

Receipts.

117. The receipts for the year shown above in paragraph 23 are made up of the following items :—

Imperial.	Rs.	a.	p.
Contribution from the Dharampor State ...	9,000	0	0
Import duty	20	5	4
Total Imperial ...	9,020	5	4

Provincial.

	Rs.	a.	p.
Miscellaneous	106	0	0
Grand Total ...	9,126	5	4

As stated in paragraph 126 of last year's report, the whole of the revenue and expenditure under the head "Land Customs," with the exception of the fixed "Chauth" contribution of Rs. 9,000 per annum paid by the Dharampor State in lieu of the share in the transit duties belonging to the British Government, has disappeared under the operation of the Customs conventions with Cambay and Janjira. The sum of Rs. 20-5-4, shown above, was levied at Mazali by way of duty on arms and wines brought by land from Goa Territory. As was noticed last year, there would seem to have been no warrant for imposing such duty, and the practice has been discontinued under the orders conveyed in the Commissioner's No. 145 of the 7th January last. The miscellaneous collections, amounting to Rs. 106 under "Provincial," are the sale-proceeds of the materials of old chaukis on the Rájpuri Frontier.

A'BKA'RI.

118. The steady growth of the transactions of the Department, noticed last year, has not been maintained, as the table in the margin will show. As compared with 1885-86 there is a decrease in the number of gallons excised and in the amount of duty of 81,809 and Rs. 1,43,036 respectively. The decrease is said to be due to a diminished demand for mowra spirit consequent on the large supply of toddy spirit available. The Bombay Bhandáris or toddy-drawers were on strike during the whole of the previous year.

	Gallons Excised.	Duty realized or assessed.
		Rs.
1879-80	4,77,459	10,56,909
1880-81	5,02,859	11,54,289
1881-82	5,96,748	12,57,380
1882-83	7,23,832	13,98,438
1883-84	8,89,195	16,02,117
1884-85	8,92,810	19,65,960
1885-86	10,64,256	23,40,680
1886-87	9,82,447	21,97,644

119. The removals during the year may be classified as under:—

From the Uran Distillery.

Country Liquor.	Gals.	pts.		Rs.	a.	p.
For Bombay	5,31,439	5	Duty collected ...	15,48,908	2	11
For Murud in Janjira State.	1,048	7	Ditto ...	1,232	12	0
For Thána and Kolába ...	4,44,146	6	Duty assessed ...	6,29,032	1	6
Total ...	9,76,635	2	Rs. ...	21,79,173	0	5

Rectified Spirit.

Spirits of Wine	438	1	Duty collected ...	2,705	3	1
Methylated Spirit	218	0	Ditto ...	29	15	8
Total ...	656	1	Rs. ...	2,735	2	9
Total ...	9,77,291	3	Rs. ...	21,81,908	3	2

From the Bhándup Distillery.

Country Liquor.	Gals.	pt.		Rs.	a.	p.
For Bombay	5,156	1	Duty collected ...	15,735	5	4
Grand Total ...	9,82,447	4	Rs. ...	21,97,643	8	6

Country Spirit—Exports to Bombay.

120. The exports from the Uran distilleries to Bombay in 1885-86 were 5,56,483 gallons and 3 pints, and the duty realized, amounted to Rs. 16,31,944-7-3. The decrease in the removals this year amounted to 25,043 gallons 6 pints, and in the duty collected to Rs. 83,036-4-4. It is due, as stated above, to the fact that a greater number of toddy trees was tapped, and a larger supply of toddy spirit thereby made available; there was a diminished quantity of mowra spirit therefore to be excised. The rate of duty, Rs. 2-12-0, per liquid gallon 25° U. P. (with a *pro rata* addition for strength exceeding 25° U. P. up to 10° U. P.) remained unchanged during the year. The average strength and incidence of duty were 20·5° U. P. and Rs. 2-14-8 per liquid gallon, against 20° U. P. and Rs. 2-14-11 in 1885-86.

From Bhándup.

121. The exports to Bombay from Bhándup amounted to 5,156 gallons and 1 pint, and the duty to Rs. 15,735-5-4. The average strength of the liquor was 16·2 U. P., and the incidence of duty at Rs. 2-12-0 per liquid gallon with a *pro rata* addition as above was Rs. 3-1-2. In the preceding year the exports were 382 gallons 4 pints, the duty on which amounted to Rs. 1,168-12-1. The average strength of the liquor was 16·5 U. P., and the incidence of duty was Rs. 3-1-0. The increase in exports is due to the transactions covering a period of 12 months, as against 7 months only in 1885-86.

Exports to the Mofussil. Thána and Kolába.

122. The removals to Thána and Kolába are compared below with those recorded last year :—

	Quantity.				Duty assessed.			
	1886-87.		1885-86.		1886-87.		1885-86.	
	Gals.	pt.	Gals.	pt.	Rs. a. p.		Rs. a. p.	
Thána	3,12,700	2	3,47,589	6	4,15,070	15 6	4,47,943	5 1
Kolába	1,31,446	4	1,58,106	6	2,13,961	2 0	2,53,073	8 0
Total ...	4,44,146	6	5,05,696	4	6,29,032	1 6	7,01,016	13 1

Decrease in exports

The decrease, as shown in the margin, is due to the fact that the exports in the preceding year were stimulated by the removal of the religious interdict on marriages and the partial failure in the yield of toddy trees during the cold season, as stated in paragraph 133 of last year's report. It must in part also be ascribed to the effects of the so-called temperance movement, which began in Kolába in August with the new contracts for 1886-87, among the classes of the population addicted to the use of spirits. The real nature of the movement has been exposed: its object was by a process of

	Decrease.		
	Quantity.		Duty assessed.
	Gals.	pt.	Rs. a. p.
Thána... ...	34,889	4	32,872 5 7
Kolába ...	26,660	2	39,112 6 0
Total ...	61,549	6	71,984 11 7

coercion to obtain certain concessions; and while it no doubt resulted in a diminished consumption of liquor, it cannot unfortunately be ascribed to any widespread recognition of the advantages of temperance or total abstinence in themselves. At first, at least, it possessed no elements of stability, and its effects will probably in great part disappear.

Rates of Duty unaltered.

123. The rates of duty stood, as last year, at Rs. 2 and Re. 1 for liquor 25° and 60° U. P. respectively. The rates for Umbargaon also remained unchanged at Re. 1-8-0 and Re. 0-13-0, respectively.

Special removal to Janjira.

124. Special permission was again granted this year for the export of country liquor to Murud in Janjira. The quantity removed was 1,048 gallons and 7 pints, paying Rs. 1,232-12-0 of duty. The removals last year were 409 gallons 2 pints, paying Rs. 469-4-0 of duty.

Spirits of wine

125. The Medical Stores Department obtained most of their spirits of wine this year from Madras. The exports consequently from Uran fell from 970 gallons 6 pints to 438 gallons and 1 pint, and the amount of duty realized decreased by Rs. 3,332-4-2. The average strength of the spirit and incidence of the duty were 54°·4 O. P. and Rs. 6-2-9 respectively, against 55°·4 O. P. and Rs. 6-3-6 in 1885-86.

Methylated spirit.

	Gallons.	Duty. Rs. a. p.
1885-86 ...	314	43 2 9
1886-87 ...	218	29 15 8
Decrease ...	96	13 3 1

126. There is a considerable decrease in the quantity of methylated spirit exported, as will be seen from the figures I give in the margin.

COLLECTIONS.

127. The following table shows the total amount collected by the Department this year as compared with last :—

Items.	1885-86. Rs. a. p.	1886-87. Rs. a. p.	Increase. Rs. a. p.	Decrease. Rs. a. p.
1. Still-head duty on country spirits manufactured at Uran and exported to Bombay...	16,27,941 1 6	15,50,124 9 2	.....	77,816 8 4
2. Do. do. recovered in excess ...	12 5 2	.....	.....	12 5 2
3. Do. do. on do. exported to Murud	469 4 0	1,232 12 0	763 8 0	.....
4. Do. do. on rectified spirits	6,037 7 3	2,705 3 1	.....	3,332 4 2
5. Do. do. on methylated spirits ...	43 2 9	29 15 8	.....	13 3 1
6. Do. do. on country spirit manufactured at Bhándup and exported to Bombay ...	780 12 0	14,891 4 4	14,110 8 4	.....
7. Duty at tariff rate on spirit manufactured at Uran and allowed to be exported to Bándra as a special case	.....	.....	.....	.....
8. Establishment cess paid by the distillers at the rate of 6 pies per gallon of spirits removed to Bombay, Thána and Kolába	33,268 3 5	30,566 12 5	.....	2,701 7 0
9. Do. do. recovered in excess ...	0 1 1	.....	.....	0 1 1
10. Cost of the Bhándup Distillery Establishment recovered from the Proprietor	977 13 10	1,824 0 0	846 2 2	.....
11. Pension contribution on account of do. ...	117 5 6	218 14 0	101 8 6	.....
13. Miscellaneous	46 1 1	108 10 7	62 9 6	.....
Total ...	16,69,693 9 7	16,01,702 1 3	15,884 4 6	83,875 12 10
			Less Increase ...	15,884 4 6
			Net Decrease ...	67,991 8 4

The decrease in still-head duty on removals from Uran and the increase at Bhándup will be readily understood from the remarks already made. The amount of establishment cess recovered from the Uran distillers of course fluctuates with the quantity of spirit excised. The increase of Rs. 846-2-2 in the "Cost of the Bhándup Distillery Establishment recovered from the Proprietor" and of Rs. 101-8-6 in the recoveries on account of pension contribution is due to the fact that in the preceding year the establishment was entertained from the 18th September only. The miscellaneous collections include an item of Rs. 25-3-4 on account of clothing charges recovered from the proprietor of the same distillery.

EXPENDITURE

128. The expenditure incurred by this Department in connection with the management of the Uran and Bhándup distilleries during 1886-87, as compared with 1885-86, is shown below:—

Items.	1885-86.	1886-87.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Uran.				
1. Pay of Establishment ..	14,561 5 11	15,543 15 8	982 9 9	.....
2. Travelling allowance to ditto .	58 12 0	29 3 0	.....	29 9 0
3. Petty supply allowance ...	120 0 0	120 8 11	0 8 11	.. ...
4. Service stamps and postage ...	50 0 0	64 1 0	14 1 0	.....
5. Dead-stock articles	31 5 9	56 14 7	25 8 10	.....
6. Refund of establishment cess .	15,322 8 7	16,143 6 7	820 14 0	.....
7. Boat stores	.....	5 3 0	5 3 0	.....
8. Clothing for peons	.....	598 14 0	598 14 0	.....
Total .	30,144 0 3	32,562 2 9	2,447 11 6	29 9 0
Bhándup.				
1. Pay of Establishment ...	819 8 9	2,009 8 9	1,190 0 0	.....
2. Travelling allowance to ditto .	6 8 0	5 2 0	.....	1 6 0
3. Dead-stock articles	115 13 4	.....	.....	115 13 4
Total ...	941 14 1	2,014 10 9	1,190 0 0	117 3 4
Grand Total ...	31,085 14 4	34,576 13 6	3,637 11 6	146 12 4
		Less Decrease ...	146 12 4	
		Net Increase ...	3,490 15 2	

129. The increase in the item "Pay of Establishment" is due, in the case of Uran, to accrual of increments in the pay of the Supervisor, Assistant Supervisor, and Gauger; and, in the case of Bhándup, to the entertainment of the establishment throughout the year. In 1885-86 the distillery was not opened till the 18th of September, and of course up till that date establishment charges did not begin to run. The item "Clothing for Peons" is a biennial charge.

LOCAL FUNDS.

Port Funds.

Rate of Port Dues.

130. The rates of port dues remained unchanged during the year. In the northern group of ports, payment of 3 annas per ton clears a vessel at all ports in the group for 30 days; in the southern group the rate is 2 annas per ton, and clears for 30 days at one port only. The question of assimilating the rates and mode of collection in the southern to those in the northern group, referred to in paragraph 142 of last year's report, is still under consideration.

Proposed assimilation of rates in the Northern and Southern Divisions.

Number of Ports.

131. The number of ports is 83, the same as last year.

Investment of surplus balances.

132. The surplus balances invested last year in Government paper have this year been added to by Rs. 4,000 for the northern and Rs. 10,000 for the southern group respectively, the totals now standing at Rs. 24,000 and Rs. 65,000.

Light-houses.
Buoys and beacons.

133. The buoys, beacons, and light-houses were efficiently maintained during the year.

The Vengurla Rocks Light house.

134. The light-house on the Vengurla Rocks is now in process of being removed from its present very exposed position to an adjoining, but larger and higher, rock beyond the reach of the waves. The work is being carried out by the Public Works Department, and is estimated to cost Rs. 9,904, to be provided from Provincial Revenues. The present light-house was erected in the year 1870, and cost Rs. 38,234, of which Rs. 37,039 and

Rs. 1,195 were debited to Port and Imperial Revenues respectively. The light-house serves Imperial interests as much as Local, and Government have, therefore, decided not to burden the Port Funds with the initial cost of the new work.

Bhagva Dándi Light.

135. The substitution of an improved light for the old common lantern with an oil-burner in use at Bhagva, referred to in paragraph 150 of last year's report, was effected in May 1886. A new 6th order dioptric port light, similar to the one at Kosumba, has been erected, and is found to be a great improvement, and a considerable aid to navigation.

Light at Lohára.

136. A new light was put up in February at the mouth of the Narbada River (Gulf of Cambay). It is a common lantern, with 2 kerosine burners, hoisted on a wooden staff, and is intended to indicate the neighbourhood of the anchorage.

Dholera Light.

137. The old-fashioned lantern, similar to that at Deojagan, shown on a platform on the top of a wooden pile, has been replaced, since the year ended, by a 6th order dioptric port light, and it was not found necessary to provide new staging.

Deojagan Light.

138. It is intended to replace the lantern at Deojagan this year by a 5th order dioptric port light, with an arc of illumination of 248,° visible from S.S.E. to W., and funds for the purpose have been duly provided in the current year's Port Funds Budget.

Kumpta Light.

139. One of Messrs. Chance Brothers' tubular iron masts, with service cabin and 5th order dioptric port light complete, similar to that at Anjanvel, has now been sent out from England by the Director-General of Stores, India Office, and on the opening of the fair season it will be put up at Kumpta, on the headland forming the north horn of the bay. The old tower has been dismantled by the Public Works Department at a cost of Rs. 118-0-9.

Improved tops for dioptric lights.

140. The attention of the Director-General of Stores was drawn to the want of ventilation of some of the 5th and 6th order dioptric lights, and their liability to be affected by high winds, and he was invited to refer to Messrs. Chance Brothers on the subject. That firm has now sent out improved tops, which will be put up at the beginning of the season. The new light for Kumpta has come out provided with the latest improvements.

Revision of Light-house Establishments.

141. Proposals for the revision of the establishments attached to the various lights were sanctioned by Government in their Resolution in the Revenue Department, No. 287, of the 12th January last; and the revised scales, resulting in a net increased expenditure of Rs. 45-12-0 per mensem against the Southern and Rs. 48-6-1 against the Northern Ports Funds, were brought into force from the 1st April last.

Life Boat Service, Alibág.

142. Government in their Resolution No. 7698, of the 24th September 1885, decided that only one life boat should be kept in commission at Alibág throughout the year, the other being laid up in reserve and manned on emergency by a volunteer crew. In their Resolution No. 9807, of the 4th December 1885, they further ruled that the Port Funds should pay a fixed annual contribution of Rs. 300 to Provincial Revenues, and that on this understanding the cost of the revised establishments amounting to Rs. 1,236, and the charges on account of (*a*) the signal station service, (*b*) contingencies, and (*c*) repairs to the boats and boat-house should be defrayed from these revenues, the boat "Allen Shuttleworth" being made over by the Port Fund to the Provincial list. The changes were carried out in 1886, and have resulted in a saving of Rs. 536 in the cost of establishment alone : *vide* paragraph 147, below.

COLLECTIONS.

143. The following table shows the revenue collected during the year, in contrast with the collections of the previous year :—

Items.	1885-86.	1886-87.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Port Fund.				
Port dues	23,889 15 5	24,440 3 6	550 4 1	.....
Proceeds of goods washed ashore ...	66 15 2	83 8 9	16 9 7	.....
Do. of useless articles, &c. ...	117 12 0	59 4 0	.....	58 8 0
Advances	.....	5,841 2 11	5,841 2 11	.....
Miscellaneous...	414 3 7	3 6 6	.....	410 13 1
Over-payment to Public Works Department on account of construction and repairs	214 1 9	.....	.....	214 1 9
Interest on Government Promissory Notes	.....	399 0 0	399 0 0	.....
Total, Northern Division ...	24,702 15 11	30,826 9 8	6,807 0 7	683 6 10
Southern Port Fund.				
Port dues	45,235 2 0	44,131 15 1	.....	1,103 2 11
Proceeds of goods washed ashore ..	727 10 7	1,181 1 4	453 6 9	.....
Do. of useless articles	20 6 10	69 9 0	49 2 2	.....
Miscellaneous	496 4 0	231 6 6	.....	264 13 6
Over-payment to Public Works Department on account of construction and repairs	82 9 7	.. ...	.....	82 9 7
Interest of Government Promissory Notes	.. ...	1,895 4 0	1,895 4 0	.....
Total, Southern Division ...	46,562 1 0	47,509 3 11	2,397 12 11	1,450 10 0
Grand Total ...	71,265 0 11	78,335 13 7	9,204 13 6	2,134 0 10
		Less Decrease ...	2,134 0 10	
		Net Increase ...	7,070 12 8	

The total collections during the year were Rs. 78,335-13-7, against Rs. 71,265-0-11 in 1885-86. In the Northern Division, there is an increase of Rs. 550-4-1 in the amount of port dues collected, chiefly at Surat, Gogha, and Tárápur. At Surat there was increased activity in the export cotton trade, and more vessels than usual were in consequence attracted to the port. The effect would have been more marked on the revenue but for a heavy falling off, both at Broach and Dholera, in the trade with the Malabár Coast. In the Southern Division there is a net decrease of Rs. 1,103-2-11. The decrease is most noteworthy at Vengurla: it amounts to more than Rs. 2,500, and is due to the circumstance that the steamers of the British India Steam Navigation Company now rarely call at the port, and still more rarely pay their dues locally. At Anjanvel there is a decrease of over Rs. 400, which the Deputy Collector reports to be the result of the prevalence of cattle-disease at and near Chiplún, the emporium whence the port derives most of its export trade. The bullock carts available fell off in number, and the traffic to the coast suffered in consequence. The falling off, however, in the receipts at Vengurla and Anjanvel has been counterbalanced to a certain extent by greater activity at Bassein, Uran, Bánkot, Kárwár, Málvan, and Ankola. At Bassein and Uran the increase is due to larger shipments of salt by sea; at Trombay, to larger imports of iron pipes and other materials for the Tánsa Waterworks; at Bánkot and Kárwár, to increased exports of firewood and timber to Bombay; at Málvan, to the greater number of vessels which put in for shelter from the rough weather that prevailed at the end of May and in October and November; and at Ankola, to larger importations of rice. The item "Advances" in

the Northern Division includes the repayment, by the Ahmedabad Local Board, of the sum of Rs. 5,836 advanced from the Port Funds in connection with the Chilkhari water-supply project (*vide* paragraph 160 of last year's report). The amounts shown as "Interest on Government Promissory Notes," Rs. 399 in the Northern and Rs. 1,895-4-0 in the Southern Division, represent the interest at 4 per cent. which accrued on the Government securities for Rs. 20,000 and Rs. 55,000 respectively, purchased in December 1885 out of the accumulated balances of the two funds. The other minor items of revenue shown in the statement are of a fluctuating nature, and need no explanation.

EXPENDITURE.

144. The various items of expenditure incurred by this Department to the debit of Port Funds during the year are contrasted below with the corresponding items in the previous year :—

Items.	1885-86.	1886-87.	Increase.	Decrease
Northern Port Fund.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Collection and Management—				
Establishment	327 1 0	343 0 0	15 15 0	.....
Contingencies	175 3 6	82 9 9	.....	92 9 9
Contribution to Coast-Guard Establishment...	5,000 0 0	5,000 0 0	.....	.....
Vessels, Boats, and Buoys—				
Establishment	560 10 4	450 0 0	.....	110 10 4
Contingencies	37 13 3	135 4 6	97 7 3	.....
Purchase and Maintenance of Buoys	.....	43 0 0	43 0 0	.....
Beacons and Light-houses—				
Establishment	3,224 5 0	2,622 15 1	.....	601 5 11
Contingencies	2,722 5 8	3,020 6 9	298 1 1	.....
Carriage of Waifs	.....	9 10 0	9 10 0	.....
Miscellaneous	91 4 0	.....	.....	91 4 0
Construction and Repairs—				
By Public Works Agency ...	6,160 0 7	8,393 0 4	2,232 15 9	.....
By Civil Agency	302 2 2	2,227 15 9	1,925 13 7	.....
Pension and Gratuity	156 8 11	.....	.....	156 8 11
Total, Northern Port Fund ...	18,757 6 5	22,327 14 2	4,622 14 8	1,052 6 11
Southern Port Fund.				
Collection and Management—				
Pay of Port Officer	2,400 0 0	2,434 15 2	34 15 2	.....
Do. of Establishment	1,583 8 5	1,598 7 10	14 15 5	.....
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Contingencies	589 8 7	517 1 1	.....	72 7 6
Vessels, Boats, and Buoys—				
Establishment	3,525 2 11	2,988 13 9	.....	536 5 2
Contingencies	2,358 0 3	2,329 8 4	.....	28 7 11
Beacons and Light-houses—				
Establishment	8,203 3 1	8,292 13 4	89 10 3	.....
Contingencies	7,326 2 2	5,931 10 6	.....	1,394 7 8
Refunds	169 10 11	23 1 0	.....	146 9 11
Removal of Waifs	80 0 11	129 2 4	49 1 5	.....
Purchase of Boat	.....	100 0 0	100 0 0	.....
Construction and Repairs—				
By Public Works Agency ...	5,556 0 7	7,736 14 4	2,180 13 9	.....
By Civil Agency	591 13 2	22 6 5	.....	569 6 9
Pension and Gratuities	.....	145 0 0	145 0 0	.....
Total, Southern Port Fund ...	37,383 3 0	37,249 14 1	2,614 8 0	2,747 12 11
Total, Northern and Southern ...	56,140 9 5	59,577 12 3	7,237 6 8	3,800 3 10
		Less Decrease ...	3,800 3 10	
		Net Increase ...	3,437 2 10	

Construction and repairs by Civil Agency.

145. The increase of Rs. 1,925-13-7 in the item "Construction and Repairs" "by Civil Agency" in the Northern Division is due to the erection of a new light-house at Bhagva Dándi and the provision of a light for Lohára, and the decrease of Rs. 569-6-9 in the corresponding item in the Southern Division is due to the fact that the only expenditure incurred was on some trifling repairs to one of the beacons.

Construction and repairs by Public Works Agency.

146. The sums spent on account of construction and repairs by Public Works Agency amounted to Rs. 8,393-0-4 in the northern and Rs. 7,736-14-4 in the southern group, against Rs. 6,160-0-7 and Rs. 5,556-0-7 in 1885-86. The increase of Rs. 2,232-15-9 in the Northern Division is chiefly due to the execution of the following original works:—

	Rs.	a.	p.
1. Extension of the Khalásis' quarters at Perim...	875	1	4
2. Additions and alterations to the Whittle Bandar Wharf	879	0	0
3. Additions to the buildings at the Whittle Bandar	420	0	0
Total ...	2,174	1	4

and of Rs. 2,180-13-9 in the Southern Division of the following:—

	Rs.	a.	p.
1. Additional room for the Light-house men at Ratnágiri	495	0	0
2. Additions and alterations to the Light-house at Jaitápur	510	0	0
3. Special repairs to the wharf wall at Kumpta...	1,008	0	0
4. Additional room for the Light-house men at Ajanvel	238	0	0
Total ...	2,251	0	0

Other items.

147. The increase of Rs. 34-15-2 in the item "Pay of Port Officer" is due to the payment of acting allowance to the Assistant Collector during the absence of the Port Officer on privilege leave; and the decrease of Rs. 536-5-2 in the item "Establishments", under the head "Vessels, boats and buoys," represents the saving from the reduction of the life boat "Shuttleworth" establishment at Alibág. An additional lamp-lighter was sanctioned for the Antora Bandar in Pen Táluka, and hence the increase of Rs. 89-10-3 under Establishment "Beacons and Light-houses." The decrease of Rs. 1,394-7-8 in the item "Contingencies," under the same head, is explained by the fact that the debit under this head last year was heavier than usual, for the reasons explained in paragraph 158 of last year's report. A boat was purchased for the port of Purnagad in the Ratnágiri Táluka: hence the debit of Rs. 100. The charge for pension and gratuities is a new one, and arises from the liability, under Act V of 1883, of the Port Funds to meet the pensionary claims of its employés.

Balances.

148. The approximate balances on the 31st March 1886 (exclusive of any expenditure adjusted by the Accountant General) are shown below:—

	Northern Port Funds.	Southern Port Funds.
	Rs.	Rs.
Balance on the 1st April 1886	12,512	36,455
Receipts in 1886-87	30,827	47,509
	43,339	83,964
Less—Expenditure incurred	22,328	37,250
	21,011	46,714
Less—Government securities purchased ...	3,858	9,744
Approximate balance on 31st March 1886 ...	17,153	36,970

149. The following are the particulars of the other excluded Local Funds in charge of this Department. The figures together with those of Port Funds make up the totals shown under the heading "Port Dues, &c., Local Funds" in the table subjoined to paragraph 23:—

Sundrai Bandar Establishment at Gogha.

Items.	1885-86.	1886-87.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.		Rs. a. p.
Receipts from Bhávnagar State	420 0 0	420 0 0	...	...
Cost of Establishment ...	414 3 10	347 5 8	...	66 14 2

Tankária Dharam Taláv Fund.

Items.	1885-86.	1886-87.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.		Rs. a. p.
Revenue	59 4 0	33 12 0	...	25 8 0
Expenditure	60 0 0	60 0 0	...	...

Cambay and Jambusar Ferry Funds.

Items.	1885-86.	1886-87.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.		Rs. a. p.
Receipts	88 7 6	52 0 6	...	36 7 0
Expenditure	...	...	...	...

Horse Fund.

Items.	1885-86.	1886-87.	Increase.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue...	3,812 6 8	9,065 2 4	5,252 11 8
Expenditure	6,088 7 8	6,834 15 6	746 7 10

The transactions of the funds are, for the most part, trifling, and call for no remarks. Government have sanctioned an advance to the Horse Fund of Rs. 15,000, and the recoveries and disbursements vary according to requirements.

NATIVE PASSENGER SHIPS' ACT.

NATIVE PASSENGER SHIPS' ACT.

150. There was only one case under the Act in which the tindel of a country craft was fined Rs. 4-10-0 for carrying excess passengers. In the Southern Division the fleet of steamers running from Bombay to Goa and the intermediate ports has been added to, and 3 vessels now ply daily each way up and down the coast. The passenger traffic has been greatly facilitated, and the much complained of overcrowding of previous years has very sensibly diminished.

CONTRABAND OPIUM.

151. There were 23 seizures by the Northern Frontier Preventive Force of contraband opium, amounting to 2 maunds 37 sers and 22 tolás, against 24 seizures of opium amounting to 3 maunds 37 sers and 16 tolás in 1885-86. 26 persons were prosecuted in connection with the seizures this year, and convictions were obtained against 20, the corresponding figures for last year being 33 and 27. The total estimated value of confiscations came to Rs. 3,653-14-3, against Rs. 3,984-1-2 in 1885-86. Two of the cases were of some importance. In one, detected by Inspector Clifford on the Asara Range, the opium (1 maund and 36 sers local weight) and the articles seized with it amounted in value to Rs. 500. In the other, detected by Inspector Judge on the Suigám Range, the smugglers escaped, but opium of the value of Rs. 1,340 was after some search found concealed in the ground.

CONCLUDING REMARKS.

152. The general map prefixed to the appendices is a reproduction of that inserted in last year's report, except that a small change consequent on the arrangements with the Portuguese Government as regards their island of Diu is now shown in the charge under the Assistant Collector at Surat.

Conduct of Establishment.

153. Of the Northern Frontier Force, 6 men were dismissed the service, 36 were degraded, and 356 were fined for various departmental offences. An important case occurred on the Asara Range, where a sepoy while on duty accidentally shot a man whom he took for a smuggler. He was tried by the Political Superintendent of Pálanpur, and sentenced to eight months' imprisonment. In the Surat Range, 1 Náik and 2 peons were dismissed: the Náik and 1 peon after conviction before a Magistrate of selling salt of natural formation; the other peon was dismissed for neglect of duty. 7 peons were dismissed in the Uran Range—2 for stealing salt from the works which they were guarding, 3 for fabricating evidence in a smuggling case, and the remaining 2 for inventing a story of a case of smuggling which never took place, in order to account for their having overstayed their leave. In the Khárághoda Range 12 peons were discharged, 13 deserted and 20 were punished with fines.

154. The Deputy Collector, Mr. Acworth, has, as usual, afforded very valuable assistance to the Collector in the administration of the Department. I have already named Mr. Leckie for his services at Khárághoda; and, among the other Assistants, Mr. Cotgrave, Mr. Pogson, and Mr. McCann have specially brought themselves to my notice, not only by their efficient management of their respective charges, but by the keen interest they show in their work.

155. Of the subordinate establishment I would single out, as specially successful in the performance of their duties, Khán Sáheb Sheik Hussein Sheik Madar, the Inspector of the new agar at Khárághoda, and Coast Guard Inspectors Nowroji Dajibhái and Kharsetji Sorábji. Many other officers are, no doubt, equally deserving of praise; but with a very large establishment I should have to give a long list indeed were I to mention all of them who have done their work zealously and well.

I have the honour to be,
Sir,
Your most obedient Servant,
W. PORTEOUS;
Acting Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

No. 5990 OF 1887.

Poona, 28th October 1887.

Submitted to Government in the Revenue Department.

2. The table given under paragraph 35 of the report shows that the quantity of salt manufactured, during the year under review, at the British works in the North, Central, and Southern Konkan and in Kánara, as well as at the Goa works, was much less than that produced in the previous year. The decrease occurred in the tálukás of Trombay, Mátunga, Panvel, and Karanja, and was considerable in the Pen Táluka. Considering the activity displayed by the trade in recent years and the eagerness of the owners of salt works to bring their salt pans under cultivation to the fullest extent, some explanation of this decrease would appear to be necessary.

3. The Acting Commissioner believes that one of the causes of the short out-turn is that large quantities of salt lying in the evaporating pans, about the end of May 1886, were destroyed by the rain which fell in the last week of that month. Fortunately, however, the stock on hand, at the commencement of the year under review, was larger than in the preceding year, and, consequently, no inconvenience was felt by the trade owing to the short out-turn, which may also be attributed to the heavy wastage resulting from the monsoon floods of 1886. See paragraph 37 of the Collector's report.

4. The orders contained in paragraph 4 of Government Resolution No. 8801, dated the 15th December 1886, reviewing the Administration Report of the Salt Department for the year 1885-86, are receiving attention. Two new works were opened in the Shiroda Táluka, and the manufacture of salt was renewed at one work in the Sanikatta Táluka, where it had been discontinued. Mr. Acworth, Deputy Collector of Salt Revenue, in consultation with Mr. Trevor, the Collector, has drawn up a scheme for re-arranging the salt works at Sanikatta, which provides for the suppression of a few of the outlying works, which are difficult to guard, and which produce very little salt, for opening about 16 new works, for re-opening 4 works which were closed some years ago, and for the extension of some existing works. It is anticipated that by this arrangement the production of salt at Sanikatta will increase by about 60,000 maunds. I have provisionally sanctioned this scheme in so far as the opening of the new works and extensions are concerned, and I have directed that the suppression of the outlying works shall be deferred till the effect of the opening of the additional works on the total out-turn of the táluka is known.

5. The wholesale prices of salt, both at the works in the Northern and Middle Konkan and in the adjoining markets, appear to have risen during the year. The Collector of Salt Revenue considers that this rise is due to an improvement in the quality of salt, owing to the employment of skilful manufacturers from Gujarát. To some extent this is true, but the quality of the salt has been improving during the last six or seven years, and as there is no evidence to show that the salt produced during the year 1886-87 was better than that manufactured in the preceding year, I am inclined to ascribe the rise in the wholesale prices to there having been a smaller quantity of salt available at the works. The table given under paragraph 80 of the report discloses a curious fact, *viz.*, that, in the Poona District, salt was dearer than in the Sholápur District, which is much farther away from the sources of supply.

6. The statistics relating to the distribution of salt given in paragraphs 39 to 52 of the report show that the sales of Barágra

salt manufactured at the Runn of Kutch fell off during the year under review by about $8\frac{3}{4}$ lákh maunds; of this about 13,000 maunds are due to less removals for local consumption within the Presidency, and the balance is attributable to the non-existence, during the year under review, of the exceptional circumstances which stimulated the removals of Barágra salt during the year 1885-86 for export to places ordinarily dependent for their supply on the Sambar works. Compared, however, with the statistics for the year 1884-85, the exports of Barágra salt to places beyond the frontiers of the Bombay Presidency improved to the extent of 7,49,825 maunds.

7. The trade in Bombay sea salt with places outside the Presidency shows, as remarked by the Collector, a well-defined improvement, but the removals during the year under review for consumption within the Presidency show a falling off of 53,580 maunds, or of 2·53 per cent. The decrease chiefly occurred at the salt works in Goa and in the tálukás of Trombay, Panvel, and Pen. The sales of full duty paid salt from the Goa works, which in 1883-84 amounted to 2,59,132 maunds, have now fallen to 1,71,290 maunds, or about 34 per cent.

8. The percentage of charges to gross receipts, as calculated by the Collector, amounted to Rs. 13-1-9, but the Collector has included in his calculations the special expenditure necessitated by the working of the Anglo-Portuguese Treaty, which does not form part of the ordinary working expenses of the Department under the control of the Collector. Similarly, the expenditure incurred on the purchase of the salt manufactured on the Runn of Kutch and on its storage and conveyance to the subordinate depôts should not be debited to the ordinary working charges, as it is fully recovered when the salt is sold. Excluding these items from the total expenditure of the Department, and deducting, from the gross collections, receipts from the Portuguese salt works and recoveries on account of the cost price of Barágra salt sold at the stores and agencies, the percentage of charges over receipts amounted to 7·28. The previous year's percentage of working charges over gross receipts, similarly calculated, was 5·68.

9. Owing to a deficient rainfall in the country about the Runn of Kutch during the season of 1886 the lake at Khárághoda did not fill, and the supply of water to the Government establishments and the workpeople at the salt works failed at a very critical time, when the salt crop of the season was being brought into the stores. Arrangements were, however, promptly made for lifting the water from the bed of the tank into the supply pipes, and by digging a few temporary wells in the neighbourhood of the Government village of Khárághoda, and by bringing water by rail from Viramgám. A much more serious difficulty in this direction is apprehended this year, as little or no rain has fallen in that part of the country. The subject of ensuring a permanent water-supply by increasing the drainage area of the lake is under consideration.

10. In paragraph 25 of my review of the Administration Report for the year 1885-86 I stated that, for want of funds, the works on the Northern Frontier Preventive Line, which were left unfinished at the close of the year 1884-85, were not taken in hand during the year 1885-86; but as the Government of India sanctioned an allotment of Rs. 67,000 for expenditure during the year 1886-87, most of the works have now been completed. The land for the patrol path along the whole length of the line has been acquired, and chaukis for the preventive peons and savárs have been built, except at a few places where good sites could not be found. At the latter places temporary huts have been erected for

the accommodation of the men. The expenditure incurred amounted to Rs. 61,296-8-5, leaving a saving of Rs. 5,703-7-7 on the sanctioned grant, owing to the work of digging the trench and planting a cactus hedge along a considerable portion of the line having been deferred for the present. In connection with the subject of the patrol path on the northern section of the line my acknowledgments are due to the Political Superintendent, Pálanpur, for the readiness with which he placed at the disposal of the Salt Department the land required for the patrol path, and also for settling the amount of compensation paid for the land.

11. The administration of the Salt Department by Messrs. Trevor, Porteous and Acworth has been thoroughly satisfactory. Mr. Porteous is entitled to thanks for the full and interesting report which he has placed before Government and for treating so lucidly all the salient points of the year's administration. I join with him in commending the efficient manner in which Messrs. Acworth, Cotgrave, Leckie, Pogson, and McCann administered their respective charges. The management of the account and statistical offices by Mr. Kavasji Kharsetji Jamsetji also deserves commendation.

J. G. MOORE,
Acting Commissioner of Customs,
Salt, Opium, and Abkári.

MAP
OF THE
BOMBAY PRESIDENCY,
PREPARED FOR THE
COLLECTOR OF SALT REVENUE.
Scale 32 Miles to an Inch
Reduced to ¼ Scale
Govt Photozinco. Office, Poona. 1887
REFERENCES
Preventive Frontier Line
Ports
Salt Works
Light Houses & Light Beacons
Buoys
Foreign Territory
NORTHERN PORTION.
GULF OF CUTCH
GULF OF CAMBAY
BHUJ
Dhrangadra
Navanagar
RAJKOT
Junagad
Porbandar
Mangrol
Jafarabad
Diu
Deesa
Pálanpur
Idar
Paranlij
Sádra
Harsol
Modása
Kalol
AHMEDABAD
Kapadvanj
Sanand
Mehmadabad
KAIRA
Dholka
Matar
Nadiad
Thasra
GODHRA
Dakor
Umreth
Khand
Vásad
BARODA
Cambay
Jambusar
Bahádarpur
Chándod
Devjagan
Tankária
BROACH
Ankleswar
Dehej
Gogha
Piram
Hánsot
Ilav
Olpád
Dandi
Rándel
SURAT
Navsári
Jalalpur
Chikhli
Kosamba
Umarsád
Udváda
Kolak
Pardi
Daman
Kálai
Umbargaon
Dáhánu
Tárápur
Máhim
Agásh
Bassein
NÁSIK
Igatpuri
DHULIA
Manmád
To Indore
To Aurangabad
To Ajmere
Bhavnagar
Dhandhuka
Dholera
Khun
Rahatalev
Lehegám
Kavi
Bhoiad
Gundi
Bagodra
Vekaria
Siál
Limbdi
Chuda
Ránpur
Kamijla
Lakhtar
Wadhwán
Ramalpur
Viramgám
Vani
Dhrángadra
Mándvi
Dwarka
Mángrol
Lathi
Dhoráji
Mehmadabad
Dhulia
Bhusaval

SOUTHERN PORTION.

MAP
OF THE
BOMBAY PRESIDENCY,
PREPARED FOR THE
COLLECTOR OF SALT REVENUE.

Scale 32 Miles to an Inch.

REFERENCES

- Preventive Frontier Line
- Ports
- Salt Works
- Light Houses & Light Beacons
- Buoys
- Foreign Territory

Reduced to ¼ Scale
Govt. Photozinco Office, Poona 1887

STATEMENT No. I, showing the sanctioned Strength of Establishment of the Salt Department, according to Grades, for the year 1886-87.

	Rs. 1,800.	Rs. 1,250.	Rs. 1,000.	Rs. 800.	Rs. 600.	Rs. 500.	Rs. 450.	Rs. 400.	Rs. 350.	Rs. 300.	Rs. 275.	Rs. 250.	Rs. 200.	Rs. 175.	Rs. 150.	Rs. 125.	Rs. 100.	Rs. 76 to Rs. 99.	Rs. 51 to Rs. 75.	Rs. 26 to Rs. 50.	Rs. 11 to Rs. 25.	Rs. 10 & below.	Total.	Remarks.
Collector	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Deputy Collector	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	
Assistant Collectors	..	..	..	3	2	1	3	..	2	2	..	..	..	..	..	..	..	..	..	..	..	..	13	
Coast Guard Inspectors	..	..	..	..	..	..	..	..	..	..	..	1	2	2	2	1	1	..	7	..	..	..	17	
Supervisor and Assistant Supervisor of Distilleries	..	..	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	2	
Superintendent of Salt	..	..	..	..	..	..	..	..	..	1	..	..	1	..	1	1	2	..	..	..	..	..	6	
Sar-Kárkúns and Special Officers	..	..	..	..	..	..	..	..	..	..	..	2	3	1	4	3	3	3	10	4	..	..	33	
Daroghás and Preventive Officers	..	..	..	..	..	..	..	..	..	..	..	..	..	2	2	3	7	1	3	..	..	..	18	
Inspectors	..	..	..	..	..	..	..	2	..	2	..	..	2	..	3	1	4	..	3	4	1	..	22	
English Writers	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	2	1	1	37	35	..	77	
Kárkúns	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	4	214	419	..	638	
Resaldárs	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	2	..	..	3	
Mounted Force	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	110	..	..	110	Total for 1885-86, 5,603
Petty Officers	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	354	11	367	*Less*—Decrease
Sepoys	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3,761	3,761	(*Vide* remark
Khalásis, watermen and menials	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	91	402	496	below) .. 37
Total	1	1	1	3	2	1	4	2	2	5	1	3	8	5	13	9	22	5	28	376	900	4,174	5,566	Total for 1886-87, 5,566

Explanation of Increases and Decreases as compared with the past year :—

DAMAN.

Plus.	Minus.		
..	1	Sarkárkún on	Rs. 100
..	1	English writer on	„ 11 to 25
..	3	Kárkúns on	„ 26 to 50
2	6	Do	„ 11 to 25
1	5	Petty officers on	„ 11 to 25
13	36	Sepoys on	„ 10 and below.
..	1	Menial on	„ 10 and below.
16	53		
	Less .. 16		
	Net Decrease .. 37		

W. PORTEOUS,
Acting Collector of Salt Revenue.

STATEMENT No. II, showing the Constitution and Operations

Number and Names of Divisions.	Number of Tálukás	Names of Tálukás.	Names of Collectorates and Districts.	Strength of Sanc				
				Collector.	Deputy Collector.	Assistant Collectors.	Coast Guard Inspectors.	Sar-Kárkúns, Daroghás, Inspectors, Supervisors, Depôt Superintendents.
1. Northern Division.	1	Unverpur and Suigam Frontier ...	Pálanpur					...
	2	Pátri and Runn Frontier	Káthiáwár			1		15
	3	Dhandhuka Táluka and Frontier ...	Ahmedabad					...
	4	Khárághoda and minor Depôts ...	Ahmedabad, Broach, Surat.			1		8
	5	Dholera	Ahmedabad					1
	6	Gogha			1		7	1
	7	Cambay	Kaira					1
	8	Jambusar, including Vágra	Broach			1		1
	9	Broach						
	10	Surat, including Muroli and Olpád ...	Surat					
	11	Chorási						
	12	Bulsár, including Párnera						
	13	Daman	Portuguese Territory ...					
2. Southern Division.	14	Umbargaon	Thána			1		1
	15	Tárápur						3
	16	Bassein				1		3
	17	Ghodbandar						6
	18	Trombay						
	19	Mátunga	Bombay	1				2
	20	Panvel	Thána					2
	21	Uran	... ...					6
	22	Karanja	Kolába			2		3
	23	Sánksi						2
	24	Alíbág						1
	25	Rájpuri (Madad)						...
	26	Suvurndurg	Ratnágiri		1			
	27	Anjanvel					10	
	28	Ratnágiri						
	29	Viziadurg				1		
	30	Málvan						
	31	Vengurla						
	32	Shiroda						
	33	Vádi						...
	34	Kárwár	North Kánara ...					1
	35	Ankola				1		2
	36	Honávar						1
	37	Bombay	Bombay			3		...
	38	Goa	Portuguese Territory ...					2
	39	Bárdez				1		2
	40	Sálcette						2
2	40	Total ...	.....	1	2	13	17	81

TIONED ESTABLISHMENT.						SALT.		
English Writers.	Kárkúns.	Mounted Force.	Amaldárs, Sepoys, Khalásis, and other Menials.	Total.	No. of Sázas.	No. of Salt Works.	Quantity produced.	
							Mds. s. t.	
...	...	...	...		...	...	.....	
3	27	113	1,013	A	...	...	.....	
...	...	...	...		...	...	.....	
14	17	...	247	B	2	2	22,14,107 11 0	
1	5	...	15		...	...	.....	
1	1	...	7		...	...	.....	
...	1	...	14		...	...	.....	
1	4	...	43		...	...	.....	
1	4	...	17		...	...	.....	
2	12	...	138		...	...	.....	
...	...	...	...		...	...	.....	
1	22	...	119	C	2	2	4,38,257 0 0	
...	2	...	14		...	...	484 0 0	
1	11	...	42		1	1	9,758 0 0	
1	8	...	36		...	...	.....	
1	33	...	258		4	21	7,94,622 20 0	
1	51	...	313		6	41	8,15,345 31 0	
4	48	...	300	D	4	19	5,81,303 3 0	
				5,566				
1	33	...	153		6	23	6,07,474 30 0	
1	35	...	165		6	19	4,29,262 25 36	
6	65	...	365	E	10	81	16,34,892 38 20	
1	29	...	153		4	24	5,86,511 10 0	
1	36	...	182		5	33	3,99,249 30 40	
2	9	...	47	E	...	...	.....	
...	2	...	4		...	...	.....	
1	9	...	25		...	...	.....	
1	7	...	24		...	...	.....	
2	10	...	56	E	...	...	.....	
1	8	...	32		...	...	.....	
1	6	...	24		...	...	.....	
1	7	...	22		...	...	.....	
..	15	...	83		... 1	22	48,054 0 0	
...	...	...	...		...	...	.....	
3	9	...	41	E	...	...	.....	
6	10	...	94		1	136	2,22,358 12 0	
2	13	...	46		...	...	.....	
5	6	...	27	E	...	...	.....	
8	24	...	142		4	58	1,30,559 22 0	
1	33	...	196	E	6	81	1,47,174 30 40	
1	26	...	167		5	110	71,908 30 40	
77	638	113	4,624	5,566	67	673	91,31,324 14 16	

B 643—1 *ap*

Salt—*continued.*		Sea Customs.			
Quantity sold.	Quantity imported by Sea and Land.	Number of Ports.	Number of Light-houses.	Value of Trade. Imports.	Value of Trade. Exports.
Mds. s. t.	Mds. s. t.			Rs. a. p.	Rs. a. p.
.....	.....	...	...	.....	.....
.....	.....	...	...	.....	.....
.....	.....	...	...	.....	.....
20,89,005 20 0	.....	...	...	.....	.....
.....	.....	1	1	7,16,279 0 0	14,59,613 0 0
.....	14 24 0	1	1	2,95,558 0 0	5,17,777 0 0
.....	.....	1	1	.....	.....
.....	.....	3	1	2,00,894 0 0	2,56,701 0 0
.....	.....	1	...	19,63,762 0 0	17,95,713 0 0
.....	.....	4	1	16,28,027 0 0	16,51,473 0 0
.....	.....	...	...	.....	.....
3,14,857 0 0	.....	4	1	4,04,152 0 0	7,88,688 0 0
22,599 2 40	.....	...	...	.....	.....
8,434 21 0	.....	4	...	99,959 0 0	2,83,630 0 0
.....	.....	7	...	2,38,824 0 0	5,70,870 0 0
7,52,663 30 0	.....	3	...	4,25,071 0 0	6,61,384 0 0
7,75,409 1 0	.....	5	...	5,29,067 0 0	11,07,276 0 0
5,19,690 0 0	.....	6	...	29,02,173 0 0	35,11,751 0 0
6,32,513 20 0	.....	...	...	.....	3,75,672 0 0
4,06,435 36 0	.....	4	...	5,31,829 0 0	15,83,754 0 0
16,23,735 30 0	.....	3	...	5,60,095 0 0	73,94,987 0 0
5,82,746 2 0	.....	...	...	1,00,872 0 0	18,29,868 0 0
3,26,705 1 0	.....	2	...	4,48,445 0 0	8,64,302 0 0
.....	.....	5	...	6,69,616 0 0	8,44,507 0 0
.....	.....	1	...	.....	.....
.....	.....	3	...	8,35,638 0 0	5,34,549 0 0
.....	.....	2	1	30,24,601 0 0	41,83,375 0 0
.....	.....	3	1	11,02,457 0 0	5,83,289 0 0
.....	.....	2	1	13,07,480 0 0	16,37,989 0 0
.....	.....	3	2	7,09,314 0 0	4,73,084 0 0
43,047 0 0	.....	3	2	29,75,731 0 0	30,04,823 0 0
.....	.....	...	...	84,324 0 0	27,886 0 0
.....	.....	...	...	.....	.....
2,06,559 5 0	.....	3	2	4,73,500 0 0	14,34,516 0 0
.....	.....	4	...	1,80,226 0 0	3,05,228 0 0
.....	.....	5	1	24,85,162 0 0	53,57,433 0 0
.....	3,842 10 5	...	...	.....	.....
89,575 5 0	.....	...	...	.....	.....
1,48,524 30 0	.....	...	...	.....	.....
58,636 24 0	.....	...	...	.....	.....
86,01,137 27 40	3,856 34 5	83	16	2,48,93,056 0 0	4,30,34,138 0 0

Land Customs. Value of Trade.	Number of Cases adjudicated.			Distilleries.	
Imports.	Under Salt Acts.	Under the Sea Customs Acts.	Under Opium Acts.	No. of Stills.	Gallons excised.
Rs. a. p.					Rs. a.
.....	53	.....	23	.....	.....
.....		.....		.....	.....
.....	.....	.....	...	.....	.....
.....	.....	.....	...	.....	.....
.....	.....	1	...	.....	.....
.....	.....	5	...	.....	.....
.....	38	.....	...	.....	.....
.....	8	1	...	.....	.....
.....	.....	4	...	.....	.....
.....	5	5	...	.....	.....
.....	2	.....	...	.....	.....
.....	2	6	...	.....	.....
.....	.....	.....	...	.....	.....
.....	.....	1	...	.....	.....
.....	16	4	...	.....	.....
.....	15	6	...	.....	.....
.....	8	2	...	.....	.....
.....	32	14	...	1	5,156 1
.....	8	.....	...	.....	.....
.....	14	54	...	.....	.....
.....	7	4	...	48	9,77,291 3
.....	8	10	...	.....	.....
.....	19	.....	...	.....	.....
.....	9	18	...	.....	.....
.....	.....	.....	...	.....	.....
.....	1	.....	...	.....	.....
.....	8	4	...	.....	.....
.....	8	4	...	.....	.....
.....	2	9	...	.....	.....
.....	2	12	...	.....	.....
.....	11	6	...	.....	.....
.....	2	.....	...	.....	.....
.....	.....	.....	...	.....	.....
73 4 0	2	10	...	.....	.....
.....	2	3	...	.....	.....
.....	14	5	...	.....	.....
.....	Jath State, 4	.....	...	.....	.....
.....	15	.....	...	.....	.....
.....		.....	...	.....	.....
.....		.....	...	.....	.....
73 4 0	315	188	23	49	9,82,447 4

Imperial and Provincial.

Salt.	Customs.	Abkári. Still-head Duty, Cost of Establishment, &c., &c.	Total Imperial and Provincial.	Port Fund.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.. a. p.
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
3,253 8 0	.....	.....	3,253 8 0	.....
47,85,595 1 11	.....	.....	47,85,595 1 11	.....
6 6 6	59 15 8	.....	66 6 2	1,331 11 3
40 9 6	44 15 3	.....	85 8 9	7,209 10 5
.....	.....	.....	.....	.....
9 8 8	35 7 7	.....	45 0 3	358 14 9
57 12 7	608 3 0	.....	665 15 7	5,488 3 0
51 9 5	9,664 8 1	.....	9,716 1 6	6,556 10 3
.....	.....	.....	.....	.....
6,44,680 2 10	1,766 3 0	.....	6,46,446 5 10	5,391 9 9
13,372 11 10	.....	.....	13,372 11 10	.....
16,887 1 3	45 10 9	.....	16,932 12 0	669 5 0
100 5 9	311 12 7	.....	412 2 4	2,291 3 3
15,51,467 1 2	281 11 2	.....	15,51,748 12 4	1,715 0 8
15,47,854 11 9	282 3 3	.....	15,48,136 15 0	2,745 3 0
9,72,686 7 5	1,815 8 3	16,959 5 8	9,91,461 5 4	5,538 8 0
10,42,429 7 1	.....	.....	10,42,429 7 1	.....
6,95,207 12 10	470 0 3	.....	6,95,677 13 1	1,840 7 0
28,93,056 2 8	148 8 0	15,84,742 11 7	44,77,947 6 3	5,384 7 3
5,07,046 10 5	140 13 9	.....	5,07,187 8 2	1,992 8 3
6,40,855 14 1	59 0 0	.....	6,40,914 14 11	1,211 9 7
106 8 0	482 15 4	.....	589 7 4	2,153 15 8
.....	.....	.....	.....	.....
2 9 10	225 14 6	.....	228 8 4	1,052 1 0
63 0 5	478 2 2	.....	541 2 7	2,418 1 6
45 7 9	1,329 7 6	.....	1,374 15 3	1,793 4 3
29 2 1	522 1 3	.....	551 3 4	2,542 0 6
12 12 6	346 12 9	.....	359 9 3	1,916 1 6
2,104 11 3	266 4 7	.....	2,370 15 10	3,235 9 5
93,718 9 6	14 6 4	.....	93,732 15 10	108 15 6
.....	.....	.....	.....	.....
54 9 6	264 7 10	.....	319 1 4	5,308 13 9
4,13,207 7 6	237 15 6	.....	4,13,445 7 0	585 5 4
15 15 2	405 6 6	.....	421 5 8	2,828 15 9
18,173 14 7	250 0 0	.....	18,423 14 7	4,967 10 0
}	.....	.....	}	.....
3,69,185 15 8	.....	.....	3,69,185 15 8	.....
	.....	.....		.....
1,62,11,379 14 3	20,558 6 10	16,01,702 1 3	1,78,33,640 6 4	78,635 13 7

TIONS.				CHARGES.
				Imperial and Provincial.
Sundrai Bandar Establishment.	Local Fund and Horse Fund.	Tunkaria Dharam Talav and Cambay Ferry Funds.	Grand Total.	Pay.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	9,065 2 4	.....	12,318 10 4	1,77,342 11 4
.....	.....	.....	47,85,595 1 11	58,724 11 6
.....	.....	.....	1,398 1 5	3,833 6 5
420 0 0	.....	.....	7,715 3 2	1,694 12 1
.....	.....	.....	.....	2,949 9 9
.....	.....	85 12 6	489 11 6	4,979 13 8
.....	.....	.....	6,154 2 7	3,231 3 0
.....	.....	.....	16,272 11 9	34,577 4 11
.....	.....	.....	.....	.....
.....	.....	.....	6,51,837 15 7	20,769 6 1
.....	.....	.....	13,372 11 10	2,549 14 5
.....	.....	.....	17,602 1 0	8,623 4 4
.....	.....	.....	2,703 5 7	7,414 14 1
.....	.....	.....	15,53,463 13 0	31,466 3 4
.....	.....	.....	15,50,882 2 0	45,007 0 11
.....	.....	.....	9,96,999 13 4	87,448 5 10
.....	.....	.....	10,42,429 7 1	29,804 4 11
.....	.....	.....	6,97,518 4 1	26,635 4 1
.....	.....	.....	44,83,331 13 6	71,646 1 0
.....	.....	.....	5,09,180 0 5	26,325 10 4
.....	.....	.....	6,42,126 8 6	29,349 13 0
.....	.....	.....	2,743 7 0	15,941 12 8
.....	.....	.....	.....	.....
.....	.....	.....	1,280 9 4	6,293 6 3
.....	.....	.....	2,959 4 1	5,335 13 5
.....	.....	.....	3,168 3 6	14,812 15 4
.....	.....	.....	3,093 3 10	6,239 15 10
.....	.....	.....	2,275 10 9	5,807 10 6
.....	.....	.....	5,606 9 3	5,893 14 4
.....	.....	.....	93,841 15 4	12,269 5 3
.....	.....	.....	.....	.....
.....	.....	.....	5,627 15 1	13,669 15 2
.....	.....	.....	4,14,030 12 4	13,445 15 10
.....	.....	.....	3,250 5 5	10,135 2 8
.....	.....	.....	23,391 8 7	57,649 13 8
.....	.....	.....	3,69,185 15 8	85,753 13 8
420 0 0	9,605 2 4	85 12 6	1,79,21,847 2 9	9,27,623 5 7

Imperial and Provincial—*continued.*			Port Fund.	Sundrai Bandar Establishment.	Tunkaria Dharam Talav Fund.
Fixed Petty Supply Allowances.	Contingent Charges.	Total.			
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	.....	...	.....
.....	.....	.....	.....	...	.....
1,798 0 0	84,698 14 10	2,63,839 10 2	.....	...	.....
619 0 0	8,99,669 6 6	9,59,013 2 6	.....	...	.....
156 0 0	898 15 10	4,888 6 3	800 13 1	...	.....
72 0 0	825 14 0	2,592 10 1	4,529 10 8	347 5 8	.....
96 0 0	305 13 6	3,351 7 3	.....	...	.....
180 0 0	530 10 9	5,690 8 5	472 4 7	...	.....
120 0 0	792 6 3	4,143 9 3	1,909 14 2	...	60 0 0
456 0 0	12,572 7 4	47,605 12 3	6,869 7 4	...	.....
.....	.....	.....	.....	...	.....
420 0 0	6,334 15 8	27,524 5 9	755 11 8	...	.....
81 0 0	234 7 0	2,865 5 5	.....	...	.....
180 0 0	476 0 4	9,279 4 8	0 4 0	...	.....
144 0 0	1,228 10 6	8,787 8 7	110 2 0	...	.....
374 8 0	5,093 5 8	36,934 1 0	378 7 7	...	.....
546 0 10	5,485 12 8	51,038 14 5	191 1 0	...	.....
883 0 0	28,152 12 3	1,16,489 2 1	3,292 9 9	...	.....
432 0 0	3,981 2 0	34,217 6 11	.....	...	.....
396 0 0	3,350 8 10	30,381 12 11	232 14 5	...	.....
864 8 11	8,488 9 9	80,999 3 8	157 4 10	...	.....
432 0 0	4,125 4 1	30,882 14 5	26 8 0	...	.....
420 0 0	2,783 1 2	32,552 14 2	658 2 7	...	.....
300 0 0	3,698 4 1	19,940 0 9	926 6 6	...	.....
.....	.....	.....	.....	...	.....
144 0 0	431 5 10	6,868 12 1	184 0 7	...	.....
96 0 0	350 2 8	5,782 0 1	459 10 1	...	.....
240 0 0	4,713 6 0	19,766 5 4	4,121 5 8	...	.....
120 0 0	292 1 0	6,652 0 10	854 3 7	...	.....
120 0 0	765 6 2	6,693 0 8	1,280 8 7	...	.....
180 0 0	1,068 7 8	7,142 6 0	3,880 12 10	...	.....
180 0 0	1,857 13 10	14,307 3 1	.....	...	.....
.....	.....	.....	.....	...	.....
300 0 0	2,905 14 3	16,875 13 5	13,986 5 8	...	.....
300 0 0	621 9 11	14,367 9 9	37 11 0	...	.....
240 0 0	746 8 11	11,121 11 7	182 2 3	...	.....
1,284 6 4	13,280 2 8	72,214 6 8	13,579 5 10	...	.....
} 720 4 5	1,70,844 4 3	2,55,918 6 4	.....	...	.....
12,899 12 6	12,71,604 10 2	22,10,727 12 3	59,877 12 3	347 5 8	60 0 0

of the Salt Department in all its Branches for the year 1886-87.

Local Fund and Horse Fund.	Total.	Refunds.	Total Charges.	Remarks.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
.....	.....	.....	.....	A.—The Office Establishments of the Assistant Collector of Salt Revenue, Northern Frontier, and the Deputy Collector of Salt, Opium and Abkári, Northern Division, are included in the Total exhibited against "Pátri."
.....	.....	.....	.....	
6,834 15 6	2,70,674 9 8	.....	2,70,674 9 8	
.....	9,59,013 2 0	49 8 0	9,59,062 10 0	
.....	5,689 3 4	5 0 0	5,694 3 4	
.....	7,469 10 5	.....	7,469 10 5	B.—The total establishment exhibited against Khárághoda and minor depôts includes the Office Establishments of the Assistant Collector, Khárághoda Range.
.....	3,351 7 3	.....	3,351 7 3	
.....	6,162 13 0	.....	6,162 13 0	
.....	6,113 7 5	.....	6,113 7 5	
.....	54,475 3 7	.....	54,475 3 7	C.—The total charges shown against Surat Táluka include charges of the Coast Guard Northern Division, and of the Assistant Collector, Surat Range.
.....	.....	.....	.....	
.....	28,280 1 5	104 1 7	28,384 3 0	
.....	2,865 5 5	764 10 5	3,629 15 10	
.....	9,279 8 8	.....	9,279 8 8	D.—Charges of the Deputy Collector of Salt Revenue, Southern Division and of the Coast Guard, Southern Division, and of the Assistant Collector of Salt Revenue, Thána Range, are shown against Trombay Táluka.
.....	8,897 10 7	.....	8,897 10 7	
.....	37,312 8 7	.....	37,312 8 7	
.....	51,229 15 5	.....	51,229 15 5	
.....	1,19,781 11 10	5 14 4	1,19,787 10 2	
.....	34,217 6 11	.....	34,217 6 11	E.—Charges of the Assistant Collector, Uran, Alíbág, Ratnágiri and Kánara Ranges are included in the totals shown respectively against Uran, Alíbág, Ratnágiri and Kánara Tálukás.
.....	30,614 11 4	.....	30,614 11 4	
.....	81,156 8 6	15,809 10 7	96,966 3 1	
.....	30,909 6 5	.....	30,909 6 5	
.....	33,211 0 9	.....	33,211 0 9	
.....	20,866 7 3	.....	20,866 7 3	
.....	.....	.....	.....	
.....	7,052 12 8	.....	7,052 12 8	
.....	6,241 10 2	.....	6,241 10 2	
.....	23,887 11 0	.....	23,887 11 0	
.....	7,506 4 5	2 0 0	7,508 4 5	F.—The total charges shown against Bombay comprise the charges of the Collector of Salt Revenue and of the Native Assistant Collector of Salt Revenue.
.....	7,973 9 3	5 0 0	7,978 9 3	
.....	11,023 2 10	1 2 0	11,024 4 10	
.....	14,307 3 1	.....	14,307 3 1	
.....	.....	.....	.....	
.....	30,862 3 1	.....	30,862 3 1	
.....	14,405 4 9	20 0 0	14,425 4 9	
.....	11,303 13 10	2 0 0	11,305 13 10	
.....	85,793 12 6	54,536 12 0	1,40,330 8 6	
.....	2,55,918 6 4	.....	2,55,918 6 4	
6,834 15 6	22,77,847 13 8	71,305 10 11	23,49,153 8 7	

W. PORTEOUS,
Acting Collector of Salt Revenue.

STATEMENT No. III, showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1886-87, contrasted with those of the year 1885-86.

RECEIPTS.

Items.	1886-87.	1885-86.	Increase.	Decrease.
SALT REVENUE.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
IMPERIAL.				
Excise Duty on Permits issued ...	1,49,12,568 1 11	1,69,84,449 14 9	.....	20,71,881 12 10
Do. at nominal rates ...	8,465 9 0	7,500 0 0	965 9 0	.....
Do. on Goa, Daman and Diu Salt	3,51,584 15 5	4,35,398 2 2	.....	83,813 2 9
Cost price on Goa, Daman and Diu Salt	30,775 5 0	42,562 0 8	.....	11,786 11 8
Duty on Salt imported by Sea ...	7,684 9 10	11,414 15 6	.....	3,730 5 8
Do. do. by Land ...	30 6 4	28 10 6	1 11 10	.....
Proprietary right of Government in Salt Works	63,991 12 9	81,124 7 1	.....	17,132 10 4
Sale-proceeds of Barágra Salt ...	7,05,736 13 7	7,18,780 4 8	.....	13,043 7 1
Excise Duty on excess discovered on examination and by weighment at place of Import	6,374 11 1	5,216 10 7	1,158 0 6	.....
Ground-rent on Salt Pans	31,097 12 6	33,041 11 8	.....	1,943 15 2
Farms of Government Salt Works ...	65,359 0 0	68,843 8 0	.....	3,484 8 0
Total Imperial ...	1,61,83,669 1 5	1,83,88,360 5 7	2,125 5 4	22,06,816 9 6
PROVINCIAL.				
Sale-proceeds of Forfeitures and Confiscations	1,331 7 5	1,178 9 6	152 13 11	.....
Payments by Shilotris on account of Establishments employed to watch their Salt Works	9,339 6 1	4,405 14 1	4,933 8 0	.....
Contribution from Port Funds towards cost of Coast-Guard Establishment.	10,000 0 0	10,000 0 0	.....	.....
Sale-proceeds of Forms and Old Records	685 2 0	803 0 7	.....	117 14 7
Sale-proceeds of Waste-paper ...	19 8 3	52 9 6	.....	33 1 3
Miscellaneous—Salt	6,335 5 1	11,976 0 1	.....	5,640 11 0
Total Provincial ...	27,710 12 10	28,416 1 9	5,086 5 11	5,791 10 10
Grand Total Salt Revenue ...	1,62,11,379 14 3	1,84,16,776 7 4	7,211 11 3	22,12,608 4 4
CUSTOMS REVENUE.				
IMPERIAL.				
Sea Customs. Import Sea Customs	29 10 2	200 14 1	.....	171 3 11
Sea Customs. Export do. ...	2,075 11 10	2,878 11 3	.....	802 15 5
Land Customs. Import Land Customs... ...	20 5 4	18 2 8	2 2 8	.....
Land Customs. Export do.	.....	.....	.....	.....
Land Customs. Government share of Land Customs and Transit duties levied in the foreign territories of Cambay, Bánsda and Dharampor	9,000 0 0	9,000 0 0	.....	.....
Total Imperial ...	11,125 11 4	12,097 12 0	2 2 8	974 3 4

RECEIPTS—*continued.*

Items.	1886-87.	1885-86.	Increase.	Decrease.
CUSTOMS REVENUE—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
PROVINCIAL.				
Sea Customs. Anchorage Fees	.....	.....	.....	.....
Sea Customs. Registry Fees under Act XIX of 1838	5,729 6 0	6,204 2 0	.....	474 12 0
Sea Customs. Warehouse Rent and Wharfage Fees	595 7 3	478 0 11	117 6 4	.....
Sea Customs. Fees for amendment and duplicate copies of documents ...	636 15 6	532 10 6	104 5 0	.....
Sea Customs. Sale-proceeds of derelict articles .	651 5 9	294 2 8	357 3 1	.....
Sea Customs. Confiscations and Penalties ...	1,229 14 4	2,626 9 4	.....	1,396 11 0
Sea Customs. Miscellaneous	483 10 8	533 12 8	.....	50 2 0
Land Customs. Government share of Goods confiscated under Act XXIX of 1857	.....	.....	.....	.....
Land Customs. Miscellaneous	106 0 0	78 12 0	27 4 0	.....
Total Provincial ..	9,432 11 6	10,748 2 1	606 2 5	1,921 9 0
Grand Total Customs Revenue ...	20,558 6 10	22,845 14 1	608 5 1	2,895 12 4
ÁBKÁRI REVENUE.				
PROVINCIAL.				
Still-head Duty on Spirits manufactured at Uran and Bhándup ...	15,68,983 12 3	16,35,284 0 8	.....	66,300 4 5
Payment by Proprietors of Uran and Bhándup Distillery on account of supervising Establishment	32,390 12 5	34,246 2 4	.....	1,855 5 11
Pension Contribution	218 14 0	117 5 6	101 8 6	.....
Miscellaneous	108 10 7	46 1 1	62 9 6	.....
Total Ábkári Revenue ...	16,01,702 1 3	16,69,693 9 7	164 2 0	68,155 10 4
Total Imperial and Provincial Revenues	*1,78,33,640 6 4*	*2,01,09,315 15 0*	*7,984 2 4*	*22,83,659 11 0*
LOCAL FUND REVENUE.				
PORT FUND.				
Northern Group	31,126 9 8	24,702 15 11	6,423 9 9	.....
Southern Group	47,509 3 11	46,562 1 0	947 2 11	.....
Total Port Fund ...	78,635 13 7	71,265 0 11	7,370 12 8	.....
Sundrai Bandar Establishment charges recovered from Bhávnagar State ...	420 0 0	420 0 0	.....	.....
GENERAL FUND.				
Cotton Improvement Fund	.....	.....	.....	.....
Horse Fund	9,065 2 4	3,812 6 8	5,252 11 8	.. ...
Total General Fund ...	9,485 2 4	4,232 6 8	5,252 11 8	.....
Tunkaria Dharam Taláv Fund ...	33 12 0	59 4 0	.....	25 8 0
Cambay and Jambusar Ferry Fund ...	52 0 6	88 7 6	.....	36 7 0
Total Local Fund Revenue ...	*88,206 12 5*	*75,645 3 1*	*12,623 8 4*	*61 15 0*
GRAND TOTAL OF RECEIPTS FROM ALL SOURCES ...	1,79,21,847 2 0	2,01,84,961 2 1	20,607 10 8	22,83,721 10 0

EXPENDITURE.

Items.	1886-87.	1885-86.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT—IMPERIAL.				
SUPERIOR SUPERVISING ESTABLISHMENT.				
Pay	12,000 0 0	12,000 0 0	.....	.....
Travelling Allowance	2,400 0 0	2,400 0 0	.....	.....
Tentage	300 0 0	300 0 0	.....	.....
SUBORDINATE ESTABLISHMENT.				
Pay	76,303 12 1	72,926 1 1	3,377 11 0	.....
Travelling Allowance	2,659 7 3	2,174 15 6	484 7 9	.....
Petty Supply Allowance	801 4 5	1,034 0 0	.....	232 11 7
Advertisement Charges	.....	14 6 7	.....	14 6 7
Service Stamps and Bearing Postage .	148 15 10	111 15 6	37 0 4	.....
Telegraph Charges	122 6 0	134 14 0	.....	12 8 0
Office Rent	546 0 0	574 0 0	.....	28 0 0
Boat Stores and Repairs	1,322 11 4	742 0 8	580 10 8	.....
Dead Stock Articles	641 6 5	964 3 6	.....	322 13 1
Purchase and Storage of Barágra Salt .	8,64,022 9 11	4,11,422 5 0	4,52,600 4 11	.....
Salt Purchase and Freight	10,547 3 3	11,642 12 3	.....	1,095 9 0
Conveyance of Treasure	11 7 3	5 4 8	6 2 7	.....
Carriage of Records	29 3 11	28 7 10	0 12 1	.....
Commission	.....	1,347 9 9	.....	1,347 9 9
Rewards in Salt Cases...	.....	9 0 0	.....	9 0 0
Petty Construction and Repairs of Salt Buildings	3,910 10 3	1,694 0 4	2,216 9 11	.....
Law Charges	44 4 10	30 3 11	14 0 11	.....
Thatching of Salt Heaps	297 11 6	137 5 0	160 6 6	.....
Compensation to Proprietors of Salt Works	1,46,518 6 10	3,18,923 7 0	.....	1,72,405 0 2
Miscellaneous	163 12 7	33 12 11	129 15 8	.....
Total ...	11,22,791 5 8	8,38,650 13 6	4,59,608 2 4	1,75,467 10 2
REFUNDS AND DRAWBACKS.				
Excise Duty on Salt, &c., refunded ...	55,126 4 4	61,438 9 5	.....	6,312 5 1
Total Imperial ...	11,77,917 10 0	9,00,089 6 11	4,59,608 2 4	1,81,779 15 3
SALT—PROVINCIAL.				
SUPERIOR SUPERVISING ESTABLISHMENT.				
Pay	1,01,277 14 6	93,414 8 8	7,863 5 10	.....
Travelling Allowance	10,626 6 0	10,924 12 7	.....	298 6 7
Tentage...	1,908 14 3	1,947 13 7	.....	38 15 4
SUBORDINATE ESTABLISHMENT.				
Pay	6,20,547 1 11	5,87,600 14 3	32,946 3 8	.....
Grain Compensation	.....	77 13 3	.....	77 13 3
Travelling Allowance	18,286 11 7	20,347 11 7	.....	2,061 0 0
Horse Allowance	4,542 7 7	4,415 12 6	126 11 1	.....
Petty Supply Allowance	9,637 15 2	9,680 13 5	.....	42 14 3
Peons' Belts and Clothing	16,114 0 9	8,790 13 0	7,324 3 9	.....
Service Stamps and Bearing Postage .	2,892 15 6	3,202 5 6	.....	309 6 0
Telegraph Charges	414 0 0	526 13 0	.....	112 13 0
Parcel Charges	108 4 7	148 3 9	.....	39 15 2
Office Rent	809 12 10	760 0 0	49 12 10	.....
Prize for best Salt manufactured at Khárághoda	600 0 0	600 0 0	.....	.....

EXPENDITURE—*continued.*

Items.	1886-87.	1885-86.	Increase.	Decrease.
SALT—PROVINCIAL—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SUBORDINATE ESTABLISHMENT—*continued.*				
Boat Stores and Repairs	16,191 8 1	14,753 9 5	1,437 14 8	.....
Dead Stock Articles	4,282 7 2	4,743 1 5	.....	460 10 3
Gádis and Takyás	378 3 7	442 14 6	.....	64 10 11
Conveyance of Treasure	114 11 0	111 1 6	3 9 6	.....
Charges in connection with Salt Confiscations	140 11 10	50 3 5	90 8 5	.....
Water-supply	1,292 8 11	394 10 3	897 14 8	.....
Rewards in Salt Cases	1,831 12 0	1,824 7 7	6 4 5	.....
Compensation for land taken for Frontier Lines	37,344 4 4	15,092 0 2	22,252 4 2	.....
Charges incurred in connection with the removal of salt to Fish-curing yards	317 6 4	728 13 3	.....	411 6 11
Agents' Commission	23,294 4 6	18,503 9 7	4,790 10 11	.....
Service Haks	13,100 10 8	13,170 6 2	.....	69 11 6
Monsoon Weather Fences for Salt Buildings	2,993 10 3	2,817 0 7	176 9 8	.....
Petty Construction and Repairs of Salt Buildings	31,890 8 8	14,084 15 9	17,805 8 11	.....
Conveyance of Records	742 15 6	1,291 2 0	.....	548 2 6
Treaty provision of Salt—Cost of Bags and Sewing Charges	27 5 6	27 5 6	.....	.....
Medical Charges	380 0 6	599 3 10	.....	219 3 4
Law Charges	609 7 1	8 4 5	601 2 8	.....
Record Frames	.....	.....	.....	.....
Cost of Ammunition and Freight ...	510 0 0	483 2 0	26 14 0	.....
Thatching of Salt Heaps	.....	.....	.....	.....
Destruction of Salt	14 12 1	4 6 3	10 5 10	.....
Cost of Timber for House accommodation for Salt-makers in the new village of Khárághoda and its carriage from Sanjan to Khárághoda and for Chaukis on the Northern Frontier Preventive Lines	9,742 9 11	1,304 3 0	8,438 6 11	.....
Miscellaneous	1,041 14 7	943 12 5	98 2 2	.....
Total Provincial ...	9,34,008 5 2	8,33,816 12 1	1,04,946 10 1	4,755 1 0
Grand Total ...	21,11,925 15 2	17,33,906 3 0	5,64,554 12 5	1,86,535 0 3
SEA CUSTOMS—IMPERIAL.				
REFUNDS AND DRAWBACKS.				
Customs duty, &c. refunded	36 0 0	12 0 0	24 0 0	.....
Total Imperial ...	36 0 0	12 0 0	24 0 0	.....
SEA CUSTOMS—PROVINCIAL.				
SUPERIOR SUPERVISING ESTABLISHMENT.				
Pay	35,549 13 9	34,699 14 7	849 15 2	.....
Travelling Allowances	10,238 9 1	9,936 9 11	301 15 2	.....
Tentage	1,558 5 4	1,550 12 11	7 8 5	.....

EXPENDITURE—*continued.*

Items.	1886-87.	1885-86.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SEA CUSTOMS—PROVINCIAL—*continued.*				
SUBORDINATE ESTABLISHMENT.				
Pay	64,383 7 11	64,130 13 4	252 10 7	.....
Grain Compensation	7 11 0	44 13 7	.....	37 2 7
Travelling Allowance	5,582 11 6	6,646 14 5	.....	1,064 2 11
Petty Supply Allowance	2,340 0 0	2,330 0 0	10 0 0	.....
Miscellaneous Expenditure ...	24 11 2	76 5 5	.....	51 10 3
Tape for Peons' Belts	.....	.....	.....	.....
Service Stamps and Bearing Postage	3,385 1 6	3,390 14 0	.....	5 12 6
Telegraph Charges	25 3 0	60 7 0	.....	35 4 0
Water-supply	110 14 7	.....	110 14 7	.....
Office Rent	1,078 3 7	851 0 0	227 3 7	.....
Purchase of Boats	830 12 0	.....	830 12 0	.....
Boat Stores and Repairs	3,839 5 0	2,544 13 0	1,294 8 0	.....
Dead Stock Articles	521 9 4	583 10 6	.....	62 1 2
Gadis and Takyás	305 10 5	130 6 3	175 4 2	.....
Charges in connection with Customs Confiscations	3 14 0	2 6 9	1 7 3	.....
Rewards in Sea Customs Cases ...	654 0 0	436 0 0	218 0 0	.....
Purchase of Clothing to Peons ...	26 0 0	25 8 0	0 8 0	.....
Monsoon Weather Fences for Customs Buildings	598 15 7	632 11 9	.....	33 12 2
Petty Construction and Repairs of Customs Buildings	3,981 1 9	1,187 8 10	2,793 8 11	.....
Conveyance of Records	448 10 0	355 1 0	93 9 0	.....
Total Provincial ...	1,35,494 10 6	1,29,616 11 3	7,167 12 10	1,289 13 7
Grand Total ...	1,35,530 10 6	1,29,628 11 3	7,191 12 10	1,289 13 7
EXCISE—PROVINCIAL.				
SUBORDINATE ESTABLISHMENT.				
Pay ... ..., ...	17,553 8 5	15,380 14 8	2,172 9 9	.....
Travelling Allowance	34 5 0	65 4 0	.....	30 15 0
Petty Supply Allowance	120 8 11	120 0 0	0 8 11	.....
Clothing to Peons	598 14 0	.....	598 14 0	.....
Service Stamps and Bearing Postage	64 1 0	50 0 0	14 1 0	.....
Boat Stores and Repairs	5 3 0	.....	5 3 0	.....
Dead Stock Articles	56 14 7	147 3 1	.....	90 4 6
REFUNDS AND DRAWBACKS.				
Excise on Spirits and Drugs ...	16,143 6 7	15,322 8 7	820 14 0	.....
Total Excise ...	34,576 13 6	31,085 14 4	3,612 2 8	121 3 6
Total Imperial and Provincial Expenditure	22,82,033 7 2	18,94,620 12 7	5,75,358 11 11	1,87,946 1 4

EXPENDITURE—*continued.*

Items.	1886-87.	1885-86.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
LOCAL FUNDS.				
PORT FUNDS.				
Northern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	17,627 14 2	13,757 6 5	3,870 7 9	.....
Southern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	32,249 14 1	32,383 3 0	.....	133 4 11
Total Port Fund ...	59,877 12 3	56,140 9 5	3,870 7 9	133 4 11
Sundrai Bandar Establishment at Gogha	347 5 8	414 3 10	.....	66 14 2
Tunkaria Dharam Talav Fund ...	60 0 0	60 0 0	.....	.....
Horse Fund...	6,834 15 6	6,088 7 8	746 7 10	.....
Total Local Fund Expenditure ...	67,120 1 5	62,703 4 11	4,616 15 7	200 3 1
TOTAL EXPENDITURE ON ALL ACCOUNTS	23,49,153 8 7	19,57,324 1 6	5,79,975 11 6	1,88,146 4 5

W. PORTEOUS,
Acting Collector of Salt Revenue.

Statement No. IV, showing the Receipts and Expenditure in each separate Charge of the Salt Department for the year 1886-87.

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Kánara.	Portuguese India.	Total.
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
RECEIPTS.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Tributes and Contributions from Native States.												
Dharampor State...	.....	.....	.....	9,000 0 0	.....	.....	.....	.....	.....	.....	.....	9,000 0 0
III.—Excise on Spirits and Drugs.												
Still-Head Duty	.....	.....	.....	.....	.....	14,891 4 4	15,54,092 7 11	.....	.....	.....	.....	15,68,983 12 3
Unexpended balance of Petty Supply Allowance	.....	.....	.....	.....	.....	.....	81 1 3	.....	.....	.....	.....	81 1 3
Recovery of cost of Establishment	.....	.....	.....	.....	.....	1,824 0 0	30,566 12 5	.....	.....	.....	.....	32,390 12 5
Do. of clothing charges.	.....	.....	.....	.....	.....	25 3 4	.....	.....	.....	.....	.....	25 3 4
Proceeds of useless articles ...	.....	.....	.....	.....	.....	.....	0 4 0	.....	.....	.....	.....	0 4 0
Recovery of Pension Contribution	.....	.....	.....	.....	.....	218 14 0	.....	.....	.....	.....	.....	218 14 0
Witness Bhata received from Courts	.....	.....	.....	.....	.....	.....	2 2 0	.....	.....	.....	.....	2 2 0
Total ...	.....	.....	.....	9,000 0 0	.....	16,959 5 8	15,84,742 11 7	.....	.....	.....	.....	16,01,702 1 3
Sea Customs.												
Import Duty	.....	.....	.....	.....	.....	.....	.....	12 0 0	17 4 8	0 5 6	.....	29 10 2
Export Duty	.....	.....	.....	686 9 9	.....	1,289 9 1	86 14 6	.....	12 10 6	.....	.....	2,075 11 10
Cash Recoveries	.....	.....	.....	.....	.....	.....	.....	.....	.....	4 8 0	.....	4 8 0
Registry Fees	.....	.....	.....	1,000 0 0	.....	1,000 0 0	445 0 0	263 0 0	2,440 6 0	581 0 0	.....	5,729 6 0
Fees for Copies of Documents ...	.....	.....	.....	90 14 0	.....	86 3 0	39 2 0	41 12 6	192 0 0	187 0 0	.....	636 15 6
Witness Bhata received from Court	.....	.....	.....	27 11 6	.....	2 0 0	.....	.....	3 12 0	8 10 0	.....	42 1 6
Pay of Servants recovered ...	.....	.....	.....	273 7 6	.....	.....	.....	.....	.....	.....	.....	273 7 6
Proceeds of derelict articles ...	.....	.....	.....	74 3 7	225 7 2	31 15 5	21 13 6	25 8 0	248 1 2	24 4 11	.....	651 5 9
Wharfage Fees	.....	.....	.....	461 8 4	.....	17 3 4	.....	8 6 10	79 7 3	28 13 6	.....	595 7 3
Proceeds of Confiscations ...	.....	.....	.....	297 8 3	.....	84 8 0	166 8 0	85 4 0	189 7 6	52 14 7	.....	876 2 4
Fees, Fines and Forfeitures ...	250 0 0	.....	.....	103 12 0	.....	.....	.....	.....	.....	.....	.....	353 12 0
Unexpended balance of Petty Supply Allowance	.....	.....	.....	163 9 8	.....	.....	.....	.....	.....	.....	.....	163 9 8
Total Sea Customs ...	250 0 0	.....	.....	3,179 4 7	225 7 2	2,511 6 10	759 6 0	435 15 4	3,183 1 1	887 8 6	.....	11,432 1 6
Land Customs.												
Import Duty	.....	.....	.....	.....	.....	.....	.....	.....	.....	20 5 4	.....	20 5 4
...ceeds of old Chaukis ...	.....	.....	.....	.....	.....	.....	.....	106 0 0	.....	.....	.....	106 0 0
...l ...	.....	.....	.....	.....	.....	.....	.....	106 0 0	.....	20 5 4	.....	126 5 4
...	250 0 0	.....	.....	3,179 4 7	225 7 2	.....	759 6 0	541 15 4	3,183 1 1	907 13 10	.....	11,558 6 10

Salt.													
Import Duty by Land	.....	.....	.....	30 6 4	.....	.....	.....	.....	.....	.....	.....	.....	30 6 4
Do. by Sea	7,684 9 10	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,684 9 10
Excise Duty on Goa, Daman and Diu Salt ...	.....	.....	.....	8,800 0 0	.....	.....	.....	.....	.....	.....	.....	3,42,784 15 5	3,51,584 15 5
Cost Price do.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	26,276 0 0	26,276 0 0
Excise Duty within the Bombay Presidency ...	.....	.....	11,36,574 0 0	6,29,314 0 0	9,34,150 0 0	33,93,233 0 9	17,89,425 5 1	4,28,077 8 1	86,614 0 0	3,89,022 4 0	.....	.....	87,86,410 1 11
Do. Calcutta	.....	.....	.....	.....	54,442 0 0	89,448 0 0	7,83,978 0 0	.....	.....	.....	.....	.....	9,27,868 0 0
Do. Central Provinces.	.....	.....	19,99,842 0 0	.....	2,250 0 0	2,15,251 0 0	28,300 0 0	1,64,311 0 0	.....	.....	.....	.....	24,09,954 0 0
Do. Málwa	.....	.....	8,93,442 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,93,442 0 0
Do. British Malabár ...	.....	.....	.....	.....	23,328 0 0	3,38,116 0 0	14,70,985 0 0	14,792 0 0	.....	23,172 0 0	.....	.....	18,70,393 0 0
Do. Other places ...	.....	.....	.....	.....	.....	.....	.....	23,577 0 0	.....	924 0 0	.....	.....	24,501 0 0
Do. Foreign Malabár at nominal rates	.....	.....	.....	.....	1,699 9 6	56 4 0	6,347 7 6	362 4 0	.....	.....	.....	.....	8,465 9 0
Duty on Excesses...	.....	.....	.....	229 2 10	30 7 8	2,054 12 11	3,892 10 11	62 2 6	105 3 1	.....	0 3 2	.....	6,374 11 1
Proprietary Share at 9 pies per Indian Maund	.....	.....	26,638 7 3	14,749 9 0	.....	.....	.....	.....	.....	.....	.....	.....	41,388 0 3
Proprietary Share at 3 pies per Indian Maund	.....	.....	22,603 12 6	.....	.....	.....	.....	.....	.....	.....	.....	.....	22,603 12 6
Proceeds of Farms	.....	.....	.....	.....	26,500 0 0	28,500 0 0	753 12 0	2,425 0 0	7,180 4 0	.....	.....	.....	65,359 0 0
Fines and Forfeitures	.....	41 15 3	.....	.....	.....	0 14 0	6 12 0	0 4 0	.....	7 10 7	0 7 3	.....	57 15 1
Proceeds of Confiscations ...	0 13 0	25 8 0	.....	4 7 1	15 11 3	562 15 11	247 12 8	212 1 5	152 0 6	52 2 6	.....	.....	1,273 8 4
Cash Recoveries	260 0 0	133 13 11	.....	31 12 8	10 0 0	8 5 1	43 11 3	.....	30 6 10	.....	39 0 0	.....	557 1 9
Fees for Copies of Documents ...	1 8 6	.....	.....	.....	2 14 6	10 3 0	18 8 6	3 2 0	0 4 6	0 12 0	26 3 0	.....	63 8 0
Ground Rent on Salt Pans ...	.....	.....	.....	.....	.....	16,086 11 8	7,652 12 1	6,807 0 5	551 4 4	.....	.....	.....	31,097 12 6
Pay of Servants recovered ...	.....	.....	.....	.....	.....	5,392 14 2	3,454 2 1	135 13 0	356 8 10	.....	.....	.....	9,339 6 1
Proceeds of derelict articles ...	34 7 3	162 3 11	11 11 0	21 6 3	189 13 2	35 6 10	16 0 3	171 10 6	4 7 3	37 9 3	.....	.....	684 11 8
Witness Bháta received from Courts	.....	1 5 6	4 6 0	14 3 6	3 7 0	28 7 0	87 1 6	13 6 0	21 8 0	8 0 0	.....	.....	181 12 6
Cost price at Re. 0-1-3 per Indian Maund	.....	.....	1,44,172 11 0	4,663 9 0	.....	.....	.....	.....	935 4 7	.....	.....	.....	1,49,771 8 7
Transport Charges	.....	.....	5,61,564 2 7	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,61,564 2 7
Proceeds of Trees...	.....	5 15 0	144 2 6	4 0 0	.....	.....	.....	.....	.....	.....	23 12 8	.....	177 14 2
Proceeds of waste paper... ...	.....	.....	.....	.....	.....	2 6 0	4 1 7	.....	12 6 5	.....	.....	.....	18 14 0
Unexpended balance of Gaum Kharch Allowance	.....	.....	47 7 2	.....	.....	.....	.....	.....	.....	.....	.....	.....	47 7 2
Unexpended Petty Supply Allowance	.....	45 0 0	28 7 3	22 0 6	.....	13 12 0	.....	.....	.....	.....	.....	.....	109 3 9
Sale-proceeds of Postage Stamps, &c.	.....	3 3 10	.....	0 3 9	.....	0 0 6	0 12 0	.....	.....	.....	.....	.....	4 4 1
Contribution from Port Fund towards the cost of Coast-Guard Etablishment	10,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,000 0 0
Recovery of Clothing Charges ...	.....	2,817 14 7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,817 14 7
Ground and House Rent ...	.....	15 12 0	350 12 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	366 8 0
Proceeds of rafters recovered from Agrias	.....	.....	171 2 8	.....	.....	.....	.....	.....	.....	.....	.....	.....	171 2 8
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	35 6 2	.....	35 6 2
Total Salt ..	17,981 6 7	3,252 12 0	47,85,595 1 11	6,57,884 12 11	10,42,621 15 1	40,88,801 1 10	40,95,213 13 5	6,40,950 3 11	95,963 10 4	4,13,224 6 4	3,69,185 15 8	1,62,10,675 4 0	
Miscellaneous.													
Proceeds of Waste-paper... ...	.....	0 12 0	.....	5 3 3	.....	6 4 0	.....	7 5 0	.....	.....	.....	19 8 3	
Stationery and Printing.													
Proceeds of Forms	.....	.....	.....	328 13 2	.....	188 5 6	96 12 6	4 14 0	12 11 0	53 9 10	.....	685 2 0	
Total ...	.....	0 12 0	.....	334 0 5	.....	194 9 6	96 12 6	12 3 0	12 11 0	53 9 10	.....	704 10 3	

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Ka'nara.	Portuguese India.	Total.
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárágháda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Local Fund Revenue.												
Northern Port Fund.												
Port Dues	.....	.....	.....	20,381 14 0	.....	4,058 5 6	.....	.....	.....	.....	.....	24,440 3 6
Proceeds of goods washed ashore	.....	.....	.....	51 0 0	.....	32 8 9	.....	.....	.....	.....	.....	83 8 9
Do. useless articles ...	.....	.....	.....	59 4 0	.....	.....	.....	.....	.....	.....	.....	59 4 0
Advances	300 0 0	.....	.....	5,841 2 11	.....	.....	.....	.....	.....	.....	.....	6,141 2 11
Miscellaneous	399 0 0	.....	.....	3 6 6	.....	.....	.....	.....	.....	.....	.....	402 6 6
Sundrai Bandar Receipts ...	.....	.....	.....	420 0 0	.....	.....	.....	.....	.....	.....	.....	420 0 0
Total ...	699 0 0	.....	.....	26,756 11 5	.....	4,090 14 3	.....	.....	.....	.....	.....	31,546 9 8
Southern Port Fund.												
Port Dues	2,371 2 0	.....	.....	.....	.....	8,654 1 0	8,876 0 0	3,289 9 7	12,651 10 0	8,289 8 6	.....	44,131 15 1
Proceeds of goods washed ashore	.....	.....	.....	.....	.....	212 0 5	340 1 0	68 10 1	142 13 6	417 8 4	.....	1,181 1 4
Miscellaneous	1,897 8 0	.....	.....	.....	.....	2 4 3	.....	.....	0 14 3	.....	.....	1,900 10 6
Proceeds of useless articles ...	.....	.....	.....	.....	.....	.....	1 5 6	7 5 7	44 11 11	16 2 0	.....	69 9 0
Fines	.....	.....	.....	.....	.....	.....	.....	.....	226 0 0	.....	.....	226 0 0
Total Southern Port Fund ...	4,268 10 0	.....	.....	.....	.....	8,868 5 8	9,217 6 6	3,365 9 3	13,066 1 8	8,723 2 10	.....	47,509 3 11
Total Local Fund Revenue ...	4,967 10 0	.....	.....	26,756 11 5	.....	12,959 3 11	9,217 6 6	3,365 9 3	13,066 1 8	8,723 2 10	.....	79,055 13 7
Ferry Tolls	.....	.....	.....	52 0 6	.....	.....	.....	.....	.....	.....	.....	52 0 6
Horse Fund	.....	9,065 2 4	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,065 2 4
Tankária Dharm Talav Fund ...	.....	.....	.....	33 12 0	.....	.....	.....	.....	.....	.....	.....	33 12 0
Total Receipts	23,199 0 7	12,318 10 4	47,85,595 1 11	6,97,240 9 10	10,42,847 6 3	41,21,425 11 9	56,90,030 2 0	6,44,869 15 6	1,12,225 8 1	4,22,909 0 10	3,69,185 15 8	1,79,21,847 2 9
Expenditure.												
Refunds and Drawbacks—Excise on Spirits and Drugs	333 12 0	.....	.....	.....	.....	.....	15,809 10 7	.....	.....	.....	.....	16,143 6 7
Customs	.....	.....	.....	7 0 0	.....	.....	.....	.....	7 0 0	22 0 0	.....	36 0 0
Salt	54,203 0 0	.....	49 8 0	866 12 0	.....	5 14 4	.....	.....	1 2 0	.....	.....	55,126 4 4
Total ...	54,536 12 0	.....	49 8 0	873 12 0	.....	5 14 4	15,809 10 7	.....	8 2 0	22 0 0	.....	71,305 10 11
Excise on Spirits and Drugs.												
Salary of Establishment	.....	.....	.....	.....	.....	2,009 8 9	15,543 15 8	.....	.....	.....	.....	17,553 8 5
Services Stamps	.....	.....	.....	.....	.....	.....	64 1 0	.....	.....	.....	.....	64 1 0
Clothing to Peons	.....	.....	.....	.....	.....	.....	598 14 0	.....	.....	.....	.....	598 14 0
Boat Stores and Repairs	.....	.....	.....	.....	.....	.....	5 3 0	.....	.....	.....	.....	5 3 0
Purchase and Repairs of Furniture	.....	.....	.....	.....	.....	.....	56 14 7	.....	.....	.....	.....	56 14 7
Travelling Allowance to Establishment	.....	.....	.....	.....	.....	5 2 0	29 3 0	.....	.....	.....	.....	34 5 0
Fixed Contingencies	.....	.....	.....	.....	.....	.....	120 8 11	.....	.....	.....	.....	120 8 11
Total ...	.....	.....	.....	.....	.....	2,014 10 9	16,418 12 2	.....	.....	.....	.....	18,433 6 11

Sea Customs.

Salary of Officers	.....	.....	.....	9,600 0 0	9,052 1 1	7,997 3 3	.....	.....	4,330 0 0	4,570 9 5	.....	35,549 13 9
Travelling Allowance to Officers.	.....	.....	.....	2,400 0 0	2,393 5 3	2,366 3 4	.....	.....	1,400 0 0	1,679 0 6	.....	10,238 9 1
Tentage Allowance to do. ...	.....	.....	.....	300 0 0	598 5 4	300 0 0	.....	.....	180 0 0	180 0 0	.....	1,558 5 4
Salary of Establishment ...	.....	.....	... ..	31,417 11 5	4,614 1 4	2,582 0 1	... ..	1,102 2 4	2,870 14 7	21,784 10 2	.....	64,371 7 11
Travelling Allowance to do. ...	.....	.....	.....	2,117 6 10	1,334 15 5	565 6 6	.....	21 6 0	556 4 0	987 4 9	.....	5,582 11 6
Official Postage	.....	.....	.....	602 11 6	503 2 6	1,002 7 0	161 5 6	111 2 6	736 8 0	267 12 6	.. ...	3,385 1 6
Service Telegrams	.....	.....	.....	.....	6 8 0	.....	.....	.....	18 3 0	0 8 0	.....	25 3 0
Fixed Contingencies	.....	.....	.....	1,260 0 0	240 0 0	120 0 0	.....	60 0 0	120 0 0	540 0 0	.....	2,340 0 0
Purchase and Repairs of Furniture	.....	.....	.....	69 14 6	96 1 0	144 12 9	.....	31 0 0	119 13 1	60 0 0	.. ...	521 9 4
Boat Stores and Repairs... ...	.....	.....	.....	1,647 8 6	1,470 3 5	28 1 4	54 10 0	8 11 6	546 6 1	.....	.....	3,755 8 10
Carriage of Records	.....	.....	.....	146 10 0	.. ...	87 15 6	.....	.. ...	104 3 6	109 13 0	.....	448 10 0
Boat-hire	.....	.....	.....	24 11 2	.....	.....	.....	.....	.....	.....	.....	*24 11 2
Water-supply	.....	.....	.....	110 14 7	.....	.....	.....	.....	.....	.....	.....	110 14 7
Petty Construction and Repairs.	.....	.....	.....	1,288 9 10	.....	2,024 2 4	47 4 11	184 4 11	220 9 7	216 2 2	.....	3,981 1 9
Weather-fences	.....	.....	.....	.....	... ..	182 2 1	95 4 8	93 14 4	117 9 11	110 0 7	.....	598 15 7
Boat Contingencies	.....	.....	.....	23 11 2	22 8 9	.....	.....	.....	23 2 3	14 6 0	.....	83 12 2
Clothing for Peons	.....	... ..	.....	13 8 0	.....	.....	.....	.....	12 8 0	.....	... ..	26 0 0
Rewards	.....	.....	.....	613 0 0	.....	.....	3 0 0	30 0 0	8 0 0	.....	.....	654 0 0
Grain Compensation	.....	.....	.....	.....	.....	.....	.....	7 11 0	.....	.. ...	.....	7 11 0
Purchase of Boats	.....	... ..	.....	830 12 0	.....	.....	.....	.....	.....	.....	.....	830 12 0
Pay to Sick Peons in Hospital ..	.....	.....	.....	12 0 0	.....	.....	.....	.....	.....	.....	.....	12 0 0
Bháta to Witnesses	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3 14 0
Gádis and Takyás	.....	.....	.....	46 12 9	.....	31 0 9	145 12 11	.....	3 14 0	.....	.....	305 10 5
Rents, Rates and Taxes	.....	.....	.....	360 0 0	.....	126 0 0	.....	.....	80 0 0	2 0 0	.....	1,078 3 7
									583 3 7	9 0 0	.....	
Total ...	...	.....	.....	52,885 14 3	20,331 4 1	17,557 6 11	507 6 0	1,650 4 7	12,031 3 7	30,531 3 1	.....	1,35,494 10 6

Salt—Imperial.

Salary of Officers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,000 0 0	12,000 0 0
Travelling Allowance to Officers.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,400 0 0	2,400 0 0
Tentage to do. ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	300 0 0	300 0 0
Salary of Establishment... ...	... .	.....	.....	2,549 14 5	.....	.....	.....	.....	.....	.....	73,753 13 8	76,303 12 1
Travelling Allowance to do. ...	.. ...	.....	.....	48 10 0	.....	.....	.....	.....	.....	.....	2,610 13 3	2,659 7 3
Fixed Contingencies	.....	.....	.....	81 0 0	.....	.....	.....	.....	.....	.....	720 4 5	801 4 5
Office Rent, Rates and Taxes ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	546 0 0	546 0 0
Official Postage	.....	.....	.....	35 0 0	.....	.....	.....	.....	.....	.....	113 15 10	148 15 10
Service Telegrams	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	122 6 0	122 6 0
Salt Purchase and Freight ...	.....	.....	.....	.....	... ..	.....	.....	.....	.....	.....	10,547 3 3	10,547 3 3
Purchase and Storage of Barágra Salt	... ..	.....	8,64,022 9 11	.....	.....	.....	.....	.....	.....	.....	.....	8,64,022 9 11
Purchase and Repairs of Furniture	.....	.....	... ..	.....	.....	.....	.....	.....	.....	.....	641 6 5	641 6 5
Boat Stores and Repairs... ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,322 11 4	1,322 11 4
Advertisement Charges	.....	.....	.....	5 4 0	.....	.....	.....	.....	.....	.....	.....	5 4 0
Conveyance of Treasure	... .	.....	.....	.....	.....	.....	.....	.....	.....	.....	11 7 3	11 7 3
Thatching of Salt-heaps	.. ...	.....	.....	69 13 0	.....	.....	.....	.....	.....	.....	227 14 6	297 11 6
Carriage of Records	.....	.....	... ..	.....	.....	.....	.....	.....	.....	.....	29 3 11	29 3 11
Petty Construction and Repairs.	.....	.....	.....	8 12 0	... ..	.....	.....	.....	.....	.....	3,901 14 3	3,910 10 3
Law Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	44 4 10	44 4 10
Carriage of Confiscated Salt ...	.....	.....	... .	52 0 0	.....	.....	.....	.. ...	.....	.....	.....	52 0 0
Compensation to Salt Works Proprietors	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,46,518 6 10	1,46,518 6 10
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	106 8 7	106 8 7
Total ...	.....	.....	8,64,022 9 11	2,850 5 5	.....	.....	.....	.....	.....	.....	2,55,918 6 4	11,22,791 5 8

* This has been shown against "Miscellaneous" in Statement No. III.

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Ka'nara.	Portuguese India.	Total.
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt—Provincial.												
Salary of Officers	43,785 9 2	20,681 8 10	16,360 7 2	.....	9,463 2 11	.....	5,430 0 0	5,557 2 5	.....	.....	.. ...	1,01.277 14 6
Travelling Allowance to Officers	2,727 14 6	4,022 9 4	55 2 0	.....	302 4 0	.....	1,800 0 0	1,718 8 2	.....	.....	.....	10,626 6 0
Tentage to do ...	729 0 6	780 0 0	.....	.....	.....	.....	191 12 11	208 0 10	.....	.....	.....	1,908 14 3
Salary of Establishment... ...	13,864 4 6	1,56,661 2 6	42,364 4 4	31,005 12 6	47,814 0 9	1,26,231 15 3	1,03,632 15 9	38,624 9 11	49,452 2 4	10,895 14 1	.....	6,20,547 1 11
Travelling Allowance to do ...	1,590 4 9	4,199 11 8	734 0 5	1,776 12 3	1,939 0 9	3,089 13 9	2,452 11 3	1,111 12 6	1,121 8 6	270 15 9	.....	18,286 11 7
Horse Allowance	.....	3,966 10 8	275 12 11	... ..	300 0 0	.....	.....	.....	.....	... .	.. ...	4,542 7 7
Official Postage	1,032 1 6	453 4 6	90 0 0	88 3 0	85 15 6	408 4 6	301 7 0	212 3 0	91 6 6	130 2 0	.....	2,892 15 6
Fixed Contingencies	1,284 6 4	1,798 0 0	619 0 0	240 0 0	432 0 0	1,772 8 10	1,572 0 0	660 0 0	960 0 0	300 0 0	.....	9,637 15 2
Service Telegrams	241 15 0	81 6 0	90 11 0	.....	.....	.....	.....	.....	.....	.....	.....	414 0 0
Purchase and Repairs of Furniture	1,018 8 0	237 11 6	427 14 5	168 8 0	116 9 0	1,025 1 0	1,171 15 9	23 7 6	92 12 0	.....	.....	4,282 7 2
Commission on Salt Tax Collection ..., ...	.....	.....	23,294 4 6	.....	.....	.....	.....	.....	... ..	.....	.....	23,294 4 6
Rewards	100 0 0	449 8 0	.....	250 0 0	87 0 0	492 0 0	162 8 0	112 0 0	101 4 0	77 8 0	.....	1,831 12 0
Petty Construction and Repairs.	.....	502 10 0	166 5 0	4,197 8 2	2,410 4 5	6,335 3 1	2,114 10 7	1,183 7 6	623 11 10	64 5 0	.....	17,598 1 7
Weather-fences	.....	243 15 6	85 15 0	.....	299 15 6	538 10 11	1,084 15 9	652 8 0	87 9 7	.....	.....	2,993 10 3
Compensation for Land	.....	37,344 4 4	.....	.....	.....	.....	.....	.....	.....	.....	.....	37,344 4 4
Painting Number Boards ...	.....	.....	.....	.....	.....	.....	2 4 0	.....	.....	.....	.....	2 4 0m
Law Charges	.....	.....	.....	.....	.....	.....	.....	.....	609 7 1	.....	.....	609 7 1
Purchase of Books, Maps, &c. ...	49 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	49 0 0m
Carriage of Records	309 10 3	104 7 0	.....	.....	322 14 3	.....	.....	6 0 0	.....	.....	.....	742 15 6
Bháta to Prisoners	.....	4 7 7	.....	.....	1 2 0	10 10 1	1 6 5	3 6 4	0 2 0	1 0 7	.....	22 3 0
Feed of detained Animals ...	... .	.....	.....	.....	2 4 0	13 4 0	.....	.....	42 9 7	48 15 3	.....	107 0 10
Gádis and Takyás...	.....	.....	.....	.....	.....	43 4 0	322 15 7	.....	.....	12 0 0	.....	378 3 7
Treaty provision of Salt... ...	.....	.....	27 5 6	.....	.....	.....	.....	.....	.....	.....	.....	27 5 6
Parcel Charges	97 9 7	.....	10 11 0	.....	.....	.....	.....	.....	.....	.....	.....	108 4 7
Charges for destroying Salt ...	.....	6 13 0	... ..	7 15 1	.....	.....	.....	.....	.....	.....	.....	14 12 1
Medical Charges	7 4 1	.....	372 12 5	.....	.....	.....	.....	.....	.....	.....	.....	380 0 6
Conveyance of Confiscated Salt...	.....	0 15 0	.....	.....	1 2 3	.....	3 1 3	3 1 0	2 6 6	0 14 0	.....	11 8 0
Expenditure for getting information of Smugglers	.....	.....	.....	.....	.. ...	.....	25 0 0	.....	.....	.....	.....	25 0 0m
Water-supply Charges	.....	.....	1,149 15 5	.....	.....	.....	107 9 6	35 0 0	.....	.....	.....	1,292 8 11
Boat Contingencies	.....	.....	.....	16 5 0	112 9 2	0 7 0	27 0 0	12 1 0	.....	.....	.....	168 6 2
Charges in connection with Salt supplied to fish-curing yards ...	.....	.....	.....	28 2 0	.....	.....	.....	.....	289 4 4	.....	.....	317 6 4
Conveyance of Treasure	.....	39 1 0	29 6 0	4 2 0	.....	.....	15 14 0	.....	0 8 0	25 12 0	.....	114 11 0
Purchase of New Boats	.....	.....	.....	... ..	.....	.....	.....	.....	15 8 0	.....	.....	15 8 0m
Boat Stores and Repairs... ...	5,376 14 6	.....	.....	1,475 10 1	4,408 3 7	1,333 3 3	3,352 4 9	70 4 9	.....	6 9 0	.....	16,023 1 11
Conveyance of Timber	.....	9,742 9 11	.....	.. ...	.....	.....	.....	.....	.....	.....	.....	9,742 9 11
Peons' Clothing	.....	7,691 13 9	1,164 8 0	211 8 0	7,046 3 0	.....	.....	.....	.....	.....	.....	16,114 0 9
Fees for taking copies of proceedings	.....	3 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	3 0 0m
Office Rent, Rates and Taxes. ...	.....	360 0 0	.....	.....	36 0 0	.....	38 1 7	375 11 3	.....	.....	.....	809 12 10
House Tax...	.....	.....	125 9 7	.....	.....	.....	.....	.....	.....	.....	.....	125 9 7m
Cost of Compass	.....	60 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	60 0 0m
Tracing Cloth	... ..	10 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	10 0 0m
Advertisement Charges	.....	.....	13 0 0	.....	.....	.....	.....	12 0 0	.....	.....	.....	25 0 0m
Ground-rent	.....	81 2 0	100 0 0	.. ...	.....	.....	.....	.....	.....	.....	.....	181 2 0m
Gaum Kharach Allowance ...	.....	.....	525 0 0	.....	.....	.....	.....	.....	.....	.....	.....	525 0 0m
Cost of Maps	.....	3 12 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	3 12 0m
Stencil Plates	.....	16 11 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	16 11 0m

Prize for manufacturing best Salt	.....	.....	600 0 0	... ..	.....	.....	.....	.....	.....	.....	.....	600 0 0
Ordnance Stores	.....	.....	510 0 0	. ...	.....	.....	.....	.....	.....	... ..	.....	510 0 0
Cost of Chaukis on the Frontier Lines	.....	14,292 7 1	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,292 7 1
Total ..	72,214 6 8	2,63,839 10 2	89,192 0 8	39,470 6 1	75,180 11 1	1,41,294 5 8	1,23,810 10 1	50,581 4 2	53,490 4 3	11,833 15 8	.....	9,20,907 10 6
Total Salt ...	72,214 6 8	2,63,839 10 2	9,53,214 10 7	42,320 11 6	75,180 11 1	1,41,294 5 8	1,23,810 10 1	50,581 4 2	53,490 4 3	11,833 15 8	.....	20,43,699 0 2
Allowances and Assignments.												
Haks	.....	.....	5,798 7 5	3,455 6 11	.....	367 14 2	1,527 2 9	261 6 2	1,690 5 3	.....	.....	13,100 10 8
MARINE FUND.												
NORTHERN PORT FUND.												
Collection and Management.												
Establishment	252 0 0	.....	.....	.....	.....	91 0 0	.....	.....	.....	.....	.....	343 0 0
Contingencies	69 0 0	.....	.....	1 9 9	.....	12 0 0	.....	.....	.....	.....	... ..	82 9 9
Removal of Waifs	.....	.....	... ..	2 4 0	.....	7 6 0	.....	.....	.....	.....	.....	9 10 0
Contribution to Coast-Guard Establishment	5,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,000 0 0
Vessels and Boats.												
Establishment	.....	.....	.....	450 0 0	.....	.....	.....	.....	.....	.....	.....	450 0 0
Contingencies	.. ...	.....	.....	135 4 6	... ..	.....	.....	.....	.....	.....	.....	135 4 6
Beacons and Light-houses.												
Establishment	.....	.....	.....	2,622 15 1	.....	.....	.....	.....	.....	.....	.....	2,622 15 1
Cost of original works and repairs executed by Public Works Department	300 0 0	.....	.....	8,393 0 4	.....	.....	.....	.....	.....	.....	.....	8,693 0 4
Contingencies	1,558 10 8	.....	.. ...	1,461 12 1	.....	.....	.....	.....	.....	.....	... ..	3,020 6 9
Purchase and maintenance of Buoys	.....	.....	.....	43 0 0	.....	.....	.....	.....	.....	.....	.....	43 0 0
Cost of original works and repairs executed departmentally.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Carriage of Waifs	.....	.....	.....	2,227 15 9	.....	.....	.....	.....	.....	.....	.....	2,227 15 9
Sundrai Bandar Establishment ..	.....	.....	.....	347 5 8	.....	.....	.... .	.....	.....	.....	.....	347 5 8
Total ...	7,179 10 8	.....	.....	15,685 3 2	.....	110 6 0	.....	.....	.....	.....	.....	22,975 3 10
SOUTHERN PORT FUND.												
Collection and Management.												
Pay of Port Officer	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,434 15 2	.....	2,434 15 2
Do. of Establishment	648 0 0	.....	.....	.....	.....	... ..	.....	186 7 10	.....	764 0 0	.....	1,598 7 10
Contribution to Coast-Guard Establishment	5,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,000 0 0
Contingencies	196 7 2	. ....	.....	.....	.....	.....	.....	140 11 0	62 13 11	117 1 0	.....	517 1 1
Removal of Waifs	.....	.....	.....	.....	.....	35 12 0	32 10 4	17 12 10	12 13 8	30 1 6	.....	129 2 4

The letter *m* indicates that the items have been shown against "Miscellaneous" in Statement No. III.

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Ka'nara.	Portuguese India.	Total.
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
Vessels and Boats.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Establishment	.....	.....	.....	.....	.....	.....	.....	.....	1,094 8 7	1,894 5 2	.....	2,988 13 9
Contingencies	.....	.....	.....	.....	.....	.....	.....	300 0 0	125 12 1	526 8 0	.....	952 4 1
Beacons and Light-houses.												
Establishment	.....	.....	.....	.....	.....	923 1 1	285 12 8	645 8 7	3,307 3 5	3,131 3 7	.....	8,292 13 4
Pension and Gratuities	.....	.....	.....	.....	.....	.....	.....	.....	145 0 0	.....	.....	145 0 0
Purchase of Boats	.....	.....	.....	.....	.....	.....	.....	.....	100 0 0	.....	.....	100 0 0
Purchase and maintenance of Buoys	284 12 0	.....	.....	.....	.....	.....	.....	115 4 0	778 0 3	199 4 0	.....	1,377 4 3
Contingencies	270 8 0	.....	.....	.....	.....	431 5 3	97 2 3	150 2 5	2,321 5 10	2,661 2 9	.....	5,931 10 6
Refunds	.....	.....	.....	.....	.....	.....	1 2 0	6 4 0	4 4 0	11 7 0	.....	23 1 0
Cost of original works and repairs executed by Public Works Department.	.....	.....	.....	.....	.....	2,472 0 0	.....	.....	2,828 11 7	2,436 2 9	.....	7,736 14 4
Do. Do. departmentally ...	.....	.....	.....	.....	.....	.....	.....	22 6 5	.....	.....	.....	22 6 5
Total ..	6,399 11 2	.....	.....	.....	.....	3,862 2 4	416 11 3	1,584 9 1	10,780 9 4	14,206 2 11	...	37,249 14 1
Total Marine Fund ...	13,579 5 10	.....	.....	15,685 3 2	.....	3,972 8 4	416 11 3	1,584 9 1	10,780 9 4	14,206 2 11	.....	60,225 1 11
Tankaria Dharam Talav Fund ...	.....	.....	.....	60 0 0	.....	.....	.....	.....	.....	.....	.....	60 0 0
Horse Fund ...	.....	6,834 15 6	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,834 15 6
Grand Total ...	1,40,330 8 6	2,70,674 9 8	9,59,062 10 0	1,15,280 15 10	95,511 15 2	1,65,212 12 2	1,58,490 4 10	54,077 8 0	78,000 8 5	56,593 5 8	2,55,918 6 4	23,49,153 8 7

W. PORTEOUS,
Acting Collector of Salt Revenue.

STATEMENT No. V.

STATEMENT No. V, showing the Produce and Sales of Salt

Divisions.	Years.	Number of Sázas.	Number of Salt Works.	Balance at the commencement of the year.	Produce. Estimated contents of heaps.	Produce. Excess over estimate of lots disposed of.	Produce. Total according to revised Estimates.	Total of Balance and Produce.
				M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
	Ahmedabad Collectorate.							
Northern Division.	Khárághoda	2	2	7,27,488 34 0	15,66,074 0 0	5,10,623 11 0	20,76,697 11 0	28,04,186 5 0
	Ahmedabad	...	...	51,820 0 0	1,37,260 0 0	150 0 0	1,37,410 0 0	1,89,230 0 0
	Total ...	2	2	7,79,308 34 0	17,03,334 0 0	51,0,773 11 0	22,14,107 11 0	29,93,416 5 0
	Surat Collectorate.							
	Bulsár	2	2	75,784 0 0	3,86,037 0 0	52,220 0 0	4,38,257 0 0	5,14,041 0 0
	Thána Collectorate.							
Southern Division.	Umbargaon	1	1	5,962 0 0	9,740 0 0	18 0 0	9,758 0 0	15,720 0 0
	Bassein	4	21	23,830 12 0	7,53,847 20 0	40,775 0 0	7,94,622 20 0	8,18,452 32 0
	Ghodbandar	6	41	60,654 20 0	7,61,501 11 0	53,844 20 0	8,15,345 31 0	8,76,000 11 0
	Trombay	4	19	14,030 10 0	5,61,501 30 0	19,801 13 0	5,81,303 3 0	5,95,333 13 0
	Island of Bombay.							
	Mátunga	6	23	85,495 10 0	5,86,626 0 0	20,848 30 0	6,07,474 30 0	6,92,970 0 0
	Kolába Collectorate.							
	Uran	10	81	1,45,114 10 0	15,32,906 18 0	1,01,986 20 20	16,34,892 38 20	17,80,007 8 20
	Panvel	6	19	40,312 6 0	4,22,475 15 36	6,787 10 0	4,29,262 25 36	4,69,574 31 36
	Karanja	4	24	55,870 33 0	5,52,278 0 0	34,233 10 0	5,86,511 10 0	6,42,382 3 0
	Pen	5	33	1,24,713 21 0	3,89,985 18 0	9,264 12 40	3,99,249 30 40	5,23,963 11 40
	Ratnágiri Collectorate.							
	Shiroda	1	22	5,677 0 0	46,700 0 0	1,354 0 0	48,054 0 0	53,731 0 0
	Kánara Collectorate.							
	Ankola	1	136	83,665 39 0	2,20,609 6 0	1,749 6 0	2,22,358 12 0	3,06,024 11 0
	Total ...	48	420	6,45,326 1 0	58,38,170 38 36	2,90,662 1 60	61,28,833 0 16	67,74,159 1 16
	Portuguese India.							
Portuguese India.	Daman	...	...	51,847 26 0	.....	484 0 0	484 0 0	52,331 26 0
	Goa	4	58	95,072 39 0	1,20,943 20 0	9,616 2 0	1,30,559 22 0	2,25,632 21 0
	Bardez	6	81	38,597 25 8	1,37,338 5 40	9,836 25 0	1,47,174 30 40	1,85,772 15 48
	Salcette	5	110	20,684 17 0	67,152 25 0	4,756 5 40	71,908 30 40	92,593 7 40
	Total ...	15	249	2,06,202 27 8	3,25,434 10 40	24,692 32 40	3,50,127 3 0	5,56,329 30 8
	Grand Total ...	67	673	17,06,621 22 8	82,52,976 8 76	8,78,348 5 20	91,31,324 14 16	1,08,37,945 36 24

manufactured in the Bombay Presidency for the year ending 1886-87.

Sales.				Amount of Excise Duty collected.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.	Remarks.
On payment of Full Duty.	On payment of Nominal Duty.	Free of Duty.	Total.					
M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t	M. s. t.	M. s. t.	M. s. t.	
19,59,437 0 0	.....	1,531 20 0	19,60,968 20 0	37,73,784 0 0	2,29,693 6 0	21,90,661 26 0	6,13,524 19 0	
1,28,037 0 0	.....	.....	1,28,037 0 0	2,56,074 0 0	2,689 0 0	1,30,726 0 0	58,504 0 0	
20,87,474 0 0	.....	1,531 20 0	20,89,005 20 0	40,29,858 0 0	2,32,382 6 0	23,21,387 26 0	6,72,028 19 0	
3,14,657 0 0	.....	200 0 0	3,14,857 0 0	6,29,314 0 0	28,477 0 0	3,43,334 0 0	1,70,707 0 0	
8,434 21 0	.....	.....	8,434 21 0	16,869 0 9	1,321 19 0	9,756 0 0	5,964 0 0	
7,52,663 30 0	.....	.....	7,52,663 30 0	15,15,549 0 0	55,019 32 0	8,07,683 22 0	10,769 10 0	
7,75,040 20 0	.....	368 21 0	7,75,409 1 0	15,36,458 0 0	86,199 20 0	8,61,608 21 0	14,391 30 0	
5,19,662 0 0	.....	28 0 0	5,19,690 0 0	9,67,228 4 0	63,252 3 0	5,82,942 3 0	12,391 10 0	
5,24,653 20 0	1,07,860 0 0	.....	6,32,513 20 0	10,15,869 9 6	46,715 20 0	6,79,229 0 0	13,741 0 0	
15,36,880 0 0	75,528 0 0	11,327 30 0	16,23,735 30 0	28,83,470 6 0	1,09,062 28 20	17,32,798 18 20	47,208 30 0	
4,06,435 36 0	.....	.....	4,06,435 36 0	6,93,434 5 1	49,687 28 36	4,56,123 24 36	13,451 7 0	
2,78,924 0 0	3,01,822 0 0	2,000 2 0	5,82,746 2 0	5,03,131 1 6	51,850 2 0	6,34,596 4 0	7,785 39 0	
3,10,572 30 0	16,128 0 0	4 11 0	3,26,705 1 0	6,31,119 12 2	1,91,153 9 40	5,17,858 10 40	6,105 1 0	
42,807 0 0	.....	240 0 0	43,047 0 0	85,614 0 0	1,509 0 0	44,556 0 0	9,175 0 0	
2,06,559 5 0	.....	.....	2,06,559 5 0	4,13,118 4 0	20,375 18 40	2,26,934 23 40	79,089 27 40	
53,62,633 2 0	5,01,338 0 0	13,968 24 0	58,77,939 26 0	1,02,61,861 11 0	6,76,146 20 56	65,54,086 6 56	2,20,072 34 40	
4,400 0 0	.....	18,199 2 40	22,599 2 40	8,800 0 0	6,932 1 40	29,531 4 40	22,800 22 0	
1,794 20 0	.....	87,780 25 0	89,575 5 0	3,943 0 0	14,899 0 0	1,04,474 5 0	1,21,158 16 0	
1,42,548 0 0	.....	5,976 30 0	1,48,524 30 0	2,85,095 14 6	6,187 27 48	1,54,712 17 48	31,059 38 0	
26,948 0 0	.....	31,688 24 0	58,636 24 0	53,746 0 11	7,616 29 40	66,253 13 40	26,339 34 0	
1,75,690 20 0	.....	1,43,645 1 40	3,19,335 21 40	3,51,584 15 5	35,635 18 48	3,54,971 0 8	2,01,358 30 0	
79,40,454 22 0	5,01,338 0 0	1,59,345 5 40	86,01,137 27 40	1,52,72,618 10 5	9,72,641 5 24	95,73,778 32 64	12,64,167 3 40	

W. PORTEOUS,
Acting Collector of Salt Revenue.

STATEMENT No. VI, showing the Quantities of Salt sold at the various Sázas in the Konkan and

Tálukas and Sázas.	At 6 pies per Maund.		At 8 pies per Maund.		At 9 pies per Maund.		At 10 pies per Maund.		At 11 pies per Maund.	
	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Mauuds.	Amount.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Umbargaon ... ... Maroli	...	...	...	...	...	...	...	...	...	...
Omelman	...	...	...	...	...	...	...	...	...	...
Bassein ... ... 1st Joochandra ...	...	...	...	...	...	...	...	...	...	...
2nd do. ...	...	...	...	...	...	...	...	...	...	...
Panju	...	...	...	...	...	...	...	...	...	...
Bháyndar	...	...	...	...	...	...	...	...	...	...
Murdha	...	...	...	...	...	...	320 0 0	16 0 0	...	
Morwa	...	...	...	...	...	...	260 0 0	13 0 0	...	...
Ghodbandar... ... Dongri	...	...	...	...	...	...	...	...	...	...
Malavni	...	...	...	...	...	...	...	...	...	...
Goregaon	...	...	...	...	...	...	...	...	...	...
Trombay	...	...	...	...	...	...	...	...	...	...
Dewanar	...	...	...	...	...	...	...	...	...	...
Trombay ... ... Mahul	...	...	...	...	...	...	...	...	...	...
Ghatkoper ...	...	...	...	...	...	...	...	...	...	...
Wadála	...	...	...	...	...	...	...	...	1,395 0 0	79 14 9
Dadkhudai ...	...	...	...	...	...	...	...	...	435 0 0	24 14 9
Mátunga ... ... Sulemansha ...	...	...	...	...	...	...	...	...	2,600 0 0	148 15 4
Rowli	...	...	...	...	...	...	...	...	...	...
Salámati	...	...	...	...	...	...	...	...	2,403 0 0	137 10 9
Kewni	...	...	...	...	...	...	...	...	...	...
Satatone	...	...	...	...	...	...	...	...	...	...
Dongarkhár ...	...	...	...	...	...	...	665 0 0	34 10 2	...	...
Dabjiché Kharut...	...	...	865 0 0	36 0 8	...	...	...	...	...	...
Musghát	...	...	580 0 0	24 2 8	...	...	1,280 0 0	66 10 8	...	...
Chiwri	...	...	...	...	...	...	...	...	...	...
Uran ... ... Zagdi	...	...	725 0 0	30 3 4	...	...	...	...	...	...
Kátekhár	...	...	...	...	...	...	...	...	...	...
Gamti	...	...	...	...	800 0 0	37 8 0	...	...	...	...
Shewa	...	...	...	...	...	...	...	...	1,585 0 0	90 12 11
Ziravli	...	...	...	...	...	...	...	...	...	...
Bhendkal	...	...	...	...	...	...	...	...	...	...
Sonmogra	...	...	...	...	...	...	...	...	...	...
Karanja ... ... Ovlibhendi ...	...	...	...	...	...	...	...	...	...	...
Chirner	...	...	...	...	...	...	...	...	...	...
Panvel	...	...	...	...	...	...	...	...	...	...
Waghivli	1,620 0 0	50 10 0	...	...	2,110 0 0	98 14 6	...	...	...	...
Belápur	3,045 0 0	95 2 6	...	...	2,880 0 0	135 0 0	...	...	...	...
Panvel ... ... Karawe	930 0 0	29 1 0	...	...	2,400 0 0	112 8 0	...	...	...	...
Nerul	...	...	...	...	800 0 0	37 8 0	...	...	...	...
Sarsole	1,405 0 0	43 14 6	...	...	1,190 0 0	55 12 6	...	...	...	...
Umberda	...	...	...	...	...	...	...	...	...	...
Sambri	...	...	...	...	...	...	...	...	...	...
Pen ... ... Shilotar	...	...	...	...	...	...	...	...	...	...
Sonagar	...	...	...	...	...	...	...	...	...	...
Chikhli	1,856 0 0	58 0 0	...	...	...	...	...	...	...	...
Shiroda ... ... Shiroda	...	...	...	...	...	...	...	...	...	...
Ankola ... ... Nagarbail	...	...	...	...	...	...	...	...	...	...
Goa ... ... Goa...	...	...	...	...	...	...	...	...	...	...
Bardèz ... ... Bardez	...	...	...	...	...	...	...	...	...	...
Sálsette ... ... Sálsette	...	...	...	...	...	...	...	...	...	...
Total ...	8,856 0 0	276 12 0	2,170 0 0	90 6 8	10,180 0 0	477 8 0	2,525 0 0	130 4 10	8,418 0 0	482 4 6

At 1 anna per Maund.		At 1 anna 1 pie.		At 1 anna 2 pies.		At 1 anna 3 pies.		At 1 anna 4 pies.		At 1 anna 5 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount	Maunds.	Amount	Maunds.	Amount
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
540 0 0	33 12 0	...	...	...	...	...	...	220 0 0	18 5 4	...	...
320 0 0	20 0 0	...	...	...	...	...	...	...	...	...	...
685 0 0	42 13 0	...	...	320 0 0	23 5 4	...	...	...	...	...	...
790 0 0	49 6 0	...	...	240 0 0	17 8 0	...	...	...	...	...	...
1,322 20 0	82 10 6	...	...	640 0 0	46 10 8	...	...	...	...	240 0 0	21 4 0
1,410 0 0	88 2 0	...	...	...	...	...	...	...	...	1,801 0 0	113 13 5
1,1 . . 0 0	70 0 0	...	...	...	...	...	...	...	...	...	...
300 0 0	18 12 0	...	...	...	...	...	...	...	...	400 0 0	35 0 0
1,600 0 0	100 0 0	...	...	...	...	...	...	...	...	...	...
...	...	...	..	...	...	...	...	..	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
17,813 0 0	1,113 5 0	...	...	...	...	...	...	...	...	...	...
11,079 0 0	692 7 0	...	...	...	...	...	...	...	...	...	...
14,391 0 0	899 7 0	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	8,924 0 0	604 3 8	...	...	...	...	1,068 0 0	89 0 0	...	...
...	...	6,781 0 0	459 2 1	...	...	2,680 0 0	209 6 0	...	...	...	...
4,600 0 0	287 8 0	7,164 0 0	485 1 0	...	...	...	...	420 0 0	35 0 0	...	...
...	...	21,415 0 0	1,449 15 7	...	...	...	...	920 0 0	76 10 8	...	...
1,235 0 0	77 3 0	14,956 0 0	1,012 10 4	...	...	...	...	60 0 0	5 0 0	...	...
...	...	...	...	...	...	...	...	...	...	...	...
35,220 0 0	2,201 4 0	...	...	...	...	...	...	1,017 0 0	84 12 0	...	...
45,497 0 0	2,843 9 0	1,000 0 0	67 11 4	...	...	...	...	935 0 0	77 14 8	...	...
28,051 0 0	1,753 3 0	...	...	...	...	...	...	...	...	...	...
47,729 0 0	2,983 1 0	...	...	...	...	...	...	...	...	...	...
54,259 30 0	3,391 3 9	...	...	...	...	...	...	...	...	...	...
52,766 10 0	3,297 14 3	...	...	...	...	...	...	...	...	...	...
16,635 0 0	1,039 11 0	...	...	...	...	...	...	...	...	...	...
24,499 0 0	1,531 3 0	...	...	...	...	...	...	...	...	...	...
74,172 0 0	4,635 12 0	...	...	...	...	...	...	...	...	...	...
51,213 0 0	3,200 13 0	720 0 0	48 12 0	...	...	...	...	...	...	...	...
...	...	...	...	...	..	...	...	...	...	...	...
1,500 0 0	93 12 0	...	...	...	...	...	...	...	...	...	...
720 0 0	45 0 0	...	...	...	...	...	...	...	...	...	...
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4,319 10 0	269 15 3	...	...	...	...	...	...	...	...	...	...
215 0 0	13 7 0	...	...	...	...	...	...	...	...	...	...
2,100 0 0	131 4 0	...	...	...	...	...	...	...	...	...	...
15,561 10 0	972 9 3	...	...	...	...	...	...	...	...	...	...
8,353 0 0	522 1 0	...	...	...	...	865 0 0	67 9 3	...	...	...	...
3,478 0 0	217 6 0	...	...	...	...	...	...	...	...	...	...
14,090 13 0	880 10 4	...	...	...	...	35 13 0	2 12 2	...	...	...	...
5,845 10 0	365 5 3	...	...	...	...	...	...	...	...	...	...
6 560 0 0	410 0 0	..	...	...	...	42 0 0	3 4 6	...	...	...	...
17,847 0 0	1,115 7 0	...	...	...	...	1,300 0 0	101 9 0	...	...	...	...
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5,67,836 23 0	35,489 12 7	60,960 0 0	4,127 8 0	1,200 0 0	87 8 0	4,922 13 0	384 8 11	4,640 0 0	386 10 8	1,941 0 0	170 1 5

At 1 anna 6 pies.		At 1 anna 7 pies.		At 1 anna 8 pies.		At 1 anna 9 pies.		At 1 anna 10 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
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...	...	1,446 20 0	143 2 4	...	...	...	...	500 0 0	57 4 8
...	...	...	...	...	...	...	...	...	...
...	...	1,712 20 0	171 4 0	...	...	...	...	18,714 0 0	2,105 5 2
...	...	6,002 20 0	600 4 0	...	...	...	...	46,168 20 0	5,193 15 4
...	...	1,501 0 0	150 1 7	...	...	...	...	55,426 20 0	6,235 7 8
...	...	400 0 0	40 0 0	...	...	...	...	48,468 21 0	5,452 11 4
...	...	...	...	...	...	...	...	...	...
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...	...	7,634 0 0	755 7 2	...	...	47,511 30 0	5,196 9 6	...	...
...	...	8,019 0 0	793 8 9	...	...	5,433 10 0	594 4 2	...	...
...	...	25,602 0 0	2,533 8 6	...	...	32,188 0 0	3,520 9 0	...	...
...	...	...	...	...	...	62,878 30 0	6,877 5 10	...	...
...	...	36 0 0	3 9 0	...	...	11,094 0 0	1,213 6 6	...	...
...	...	...	...	...	...	...	...	...	...
...	...	865 0 0	85 9 7	5,692 0 0	592 14 8	...	...	..	...
...	...	...	...	...	...	...	...	...	...
...	...	1,000 0 0	98 15 4	...	...	...	...	...	...
...	...	...	...	...	...	505 0 0	55 3 9	...	...
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...	...	...	...	...	...	650 0 0	71 1 6	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	850 0 0	84 1 10	...	...	750 0 0	82 0 6	...	...
...	...	750 0 0	74 3 6	...	...	...	...	...	...
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153 1 0	14 5 6	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
390 0 0	36 9 0	...	...	...	...	...	...	...	...
1,656 0 0	155 4 0	11,736 0 0	1,141 0 0	...	...	63 9 0	6 14 8	...	...
						596 8 0	65 3 4	...	...
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2,199 1 0	206 2 6	67,554 20 0	6,674 11 7	5,692 0 0	592 14 8	1,61,670 7 0	17,682 10 9	1,69,277 21 0	19,044 12 2

At 2 annas.		At 2 annas 2 pies.		At 2 annas 3 pies.		At 2 annas 4 pies.		At 2 annas 5 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
26 0 0	3 4 0	...	...	...	...	...	...	...	...
9,583 0 0	1,197 14 0	...	...	...	...	...	...	...	...
42,161 10 0	5,270 2 6	...	...	...	...	...	...	400 0 0	60 6 8
27,467 0 0	3,433 6 0	...	...	...	...	...	...	1,286 20 0	194 5 1
33,036 30 0	4,129 9 6	596 10 0	80 11 11	...	...	...	...	4,614 0 0	696 14 6
97,613 0 0	12,201 10 0	...	...	649 30 0	89 5 5	...	...	12,139 0 0	1,820 13 7
94,785 0 0	11,848 2 0	...	...	1,930 0 0	265 6 0	...	...	10,896 20 0	1,634 7 7
1,70,651 20 0	21,331 7 0	...	...	5,343 0 0	734 10 7	3,250 0 0	477 5 6	6,436 0 0	965 6 5
84,189 0 0	10,523 10 0	960 0 0	129 0 0	1,548 10 0	212 14 2	...	...	5,697 20 0	854 10 0
...	...	...	...	...	...	...	...	...	...
53 0 0	6 10 0	...	...	...	...	...	...	...	...
7,804 0 0	975 8 0	...	...	...	...	...	...	...	...
14,492 0 0	1,811 8 0	...	...	...	...	...	...	...	...
12,597 0 0	1,574 10 0	...	...	...	...	...	...	...	...
4,396 0 0	549 8 0	...	...	...	...	...	...	...	...
193 0 0	24 2 0	...	...	40,226 0 0	5,656 12 6	...	...	252 0 0	38 1 0
887 0 0	110 14 0	...	...	7,434 0 0	1,045 6 6	...	...	220 0 0	33 3 8
5,286 0 0	660 12 0	...	...	14,978 20 0	2,106 5 8	...	...	260 0 0	39 4 4
360 0 0	45 0 0	...	...	6,704 0 0	942 12 0	...	...	...	...
1,239 20 0	154 15 0	...	...	8,023 20 0	1,128 4 11	...	...	402 0 0	60 11 6
...	...	...	...	980 0 0	137 13 0	...	...	...	...
42,664 0 0	5,333 0 0	...	...	8 0 0	1 2 0	...	...	...	...
67,737 0 0	8,467 2 0	...	...	2,592 0 0	364 8 0	...	...	30 0 0	4 8 6
49,452 0 0	6,181 8 0	...	...	720 0 0	101 4 0	...	...	...	...
54,711 0 0	6,838 14 0	...	...	...	...	...	...	160 0 0	24 2 8
1,01,492 30 0	12,686 9 6	...	...	...	...	720 0 0	105 0 0	...	...
46,227 0 0	5,778 6 0	...	...	792 0 0	111 6 0	...	...	792 0 0	119 10 0
15,173 0 0	1,896 10 0	...	...	...	...	...	...	...	...
39,168 0 0	4,896 0 0	...	...	...	...	...	...	...	...
64,289 0 0	8,036 2 0	...	...	1,656 0 0	232 14 0	...	...	...	...
45,719 0 0	5,714 14 0	...	...	...	...	...	...	...	...
1,76,389 0 0	22,048 10 0	...	...	...	...	...	...	...	...
1,38,072 0 0	17,259 0 0	...	...	...	...	...	...	...	...
1,57,232 0 0	19,654 0 0	...	...	...	...	...	...	...	...
87,527 0 0	10,940 14 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
17,402 20 0	2,175 5 0	...	...	...	...	...	...	580 0 0	87 9 8
32,890 30 0	4,111 5 6	...	...	...	...	...	...	...	...
14,874 10 0	1,859 4 6	...	...	1,440 0 0	202 8 0	...	...	21,000 0 0	3,171 14 0
29,436 10 0	3,679 8 6	...	...	...	...	...	...	...	...
64,443 10 0	8,056 0 6	260 0 0	35 3 4	...	...	...	...	...	...
28,718 10 0	3,589 12 6	...	...	...	...	...	...	...	...
34,534 18 0	4,316 12 11	...	...	...	...	...	...	...	...
28,092 18 0	3,511 8 11	...	...	...	...	...	...	...	...
35,276 10 0	4,409 8 6	...	...	52 33 0	7 6 10	...	...	...	...
44,594 24 0	5,573 1 3	...	...	20 1 0	2 13 1	...	...	...	...
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20,22,939 30 0	2,52,866 5 7	1,816 10 0	244 15 3	95,097 34 0	13,343 8 8	3,970 0 0	582 5 6	65,165 20 0	9,806 1 2

At 2 annas 6 pies.		At 2 annas 7 pies.		At 2 annas 8 pies.		At 2 annas 9 pies.		At 2 annas 10 pies.		
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amouut.	
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. i.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	
...	...	..	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	320 0 0	51 10 8	...	...	567 0 0	97 7 3	360 0 0	63 12 0	
580 0 0	90 10 0	680 0 0	109 12 8	...	...	384 0 0	66 0 0	1,565 30 0	277 4 4	
...	...	237 20 0	38 5 7	...	...	320 0 0	55 0 0	343 0 0	149 4 6	
...	...	...	...	...	...	240 0 0	40 8 0	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
..	...	530 0 0	86 2 0	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
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...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	...	...	34,139 20 0	5,689 14 8	...	...	...	...	
...	...	...	...	22,276 0 0	3,712 10 8	...	...	...	...	18
...	...	...	...	25,476 0 0	4,246 0 0	...	...	...	...	1
...	...	...	...	31,692 20 0	5,282 1 4	...	...	...	...	
...	...	...	...	12,950 20 0	2,158 6 8	...	...	...	...	26
...	...	...	...	20,778 20 0	3,463 1 4	...	...	...	...	
218 0 0	34 1 0	...	...	1,276 0 0	212 10 8	252 0 0	43 5 0	...	...	
1,846 20 0	288 8 3	...	...	1,080 0 0	180 0 0	.....	...	...	...	1
473 0 0	73 14 6	...	...	936 0 0	156 0 0	.....	...	...	...	
3,164 0 0	494 6 0	700 0 0	113 0 4	3,010 0 0	501 10 8	3,168 0 0	544 8 0	...	...	1
...	...	...	...	...	...	4,536 0 0	779 10 0	...	...	
1,515 0 0	236 11 6	...	...	2,738 0 0	456 5 4	...	...	...	...	
864 0 0	135 0 0	...	...	1,943 0 0	323 13 4	...	...	...	...	
1,370 0 0	214 1 0	...	...	2,478 0 0	413 0 0	1,800 0 0	309 6 0	...	...	
505 0 0	78 14 6	...	...	7,829 0 0	1,304 13 4	16,064 0 0	2,761 0 0	...	...	
...	...	...	...	2,304 0 0	384 0 0	16,546 0 0	2,843 13 6	...	...	
...	...	...	...	...	...	...	...	...	...	
2,448 0 0	382 8 0	...	...	...	...	...	...	...	...	
770 0 0	120 5 0	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
818 0 0	127 13 0	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
717 20 0	112 1 9	...	...	...	...	1,152 0 0	198 0 0	...	...	
...	...	...	...	...	...	...	...	...	...	
...	...	...	..	...	...	...	...	...	...	
65 0 0	10 2 6	...	...	...	...	...	...	...	...	
200 18 0	31 5 1	...	...	...	...	60 29 0	10 7 0	...	...	
24 0 0	3 12 0	...	...	...	...	...	...	...	...	
315 0 0	49 3 6	...	...	...	...	...	...	...	...	
238 4 0	37 3 3	...	...	...	...	75 28 0	13 0 2	...	...	
...	...	...	...	...	...	...	...	...	...	
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...	...	...	...	...	...	...	...	...	...	
16,131 22 0	2,520 8 10	2,467 20 0	398 15 3	1,70,907 0 0	28,484 8 0	45,165 17 0	7,762 0 11	2,768 30 0	490 4 10	

At 3 annas 11 pies.		At 3 annas.		At 3 annas 1 pie.		At 3 annas 2 pies.		At 3 annas 3 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	4,652 21 0	872 5 7	...	...	...	...	...	...
...	...	1,84,530 10 0	34,599 6 9	...	...	...	...	88 0 0	17 14 0
...	...	1,03,725 20 0	19,448 8 6	...	...	100 0 0	19 12 8	...	...
...	...	1,08,507 30 0	20,345 3 3	...	...	...	...	670 0 0	136 1 6
...	...	87,689 30 0	16,441 13 3	...	...	1,080 0 0	213 12 0	...	...
...	...	16,075 20 0	3,014 2 6	...	...	1,170 20 0	234 1 7	...	...
...	...	7,856 20 0	1,473 1 6	...	...	324 0 0	64 12 10	...	...
...	...	1,055 20 0	197 14 6	...	...	...	...	...	...
...	...	1,524 0 0	285 12 0	...	...	162 0 0	32 6 5	...	...
...	...	...	...	...	...	...	...	...	...
...	...	69 0 0	13 15 0	...	...	...	...	...	...
...	...	80,809 20 0	15,151 12 6	...	...	...	...	...	...
...	...	70,050 20 0	13,136 2 6	...	...	...	...	...	...
...	...	49,690 30 0	9,317 0 3	...	...	...	...	...	...
...	...	41,796 0 0	7,836 12 0	...	...	...	...	...	...
48 0 0	8 12 0	...	...	933 0 0	179 12 9	...	...	...	...
18,068 30 0	3,293 12 6	...	...	1,152 0 0	222 0 0	...	...	...	...
1,811 0 0	330 2 1	...	...	2,745 20 0	529 1 3	...	...	...	...
...	...	...	...	12,597 0 0	2,427 8 9	...	...	...	...
26,515 20 0	4,833 8 11	...	...	7,633 20 0	1,471 0 7	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	26,741 20 0	5,014 0 6	5,597 0 0	1,078 9 5	283 0 0	57 0 0	...	...
1,116 0 0	203 7 0	20,549 0 0	3,852 15 0	...	...	...	...	...	...
...	...	12,458 0 0	2,335 14 0	864 0 0	166 8 6	...	...	...	...
1,152 0 0	210 0 0	25,303 0 0	4,744 5 0	4,322 0 0	832 14 2	...	...	...	...
...	...	36,561 0 0	6,855 3 0	1,584 0 0	305 4 0	...	...	...	...
...	...	33,796 0 0	6,336 12 0	1,485 0 0	286 2 9	...	...	...	...
864 0 0	157 8 0	20,503 0 0	3,844 5 0	360 0 0	69 6 0	...	...	...	...
576 0 0	105 0 0	18,016 0 0	3,378 0 0	...	...	...	...	...	...
936 0 0	170 10 0	7,459 0 0	1,396 9 0	...	...	...	...	...	...
...	...	11,157 0 0	2,091 15 0	...	...	...	...	...	...
...	...	3,174 0 0	595 2 0	...	...	...	...	...	...
...	...	800 0 0	150 0 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	3,206 10 0	601 2 9	...	...	...	...	3,660 30 0	743 9 5
...	...	10,254 0 0	1,922 10 0	...	...	...	...	...	...
...	...	34,948 15 0	6,552 13 2	...	...	...	...	20 0 0	4 1 0
...	...	7,593 0 0	1,423 11 0	...	...	...	...	...	...
...	...	21,138 20 0	3,963 7 6	...	...	...	...	260 0 0	52 13 0
...	...	11,966 10 0	2,243 10 9	...	...	...	...	...	...
...	...	166 0 0	31 2 0	...	...	...	...	...	...
...	...	445 15 0	83 8 1	...	...	...	...	...	...
...	...	468 12 0	87 12 11	...	...	...	...	...	...
...	...	616 6 0	115 8 5	...	...	...	...	...	...
...	...	661 35 0	124 1 8	...	...	...	...	...	...
...	...	8 0 0	0 9 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	110 27 0	22 7 8
...	...	...	...	...	...	...	...	...	...
51,087 10 0	9,312 12 6	10,66,026 24 0	1,99,879 15 10	39,273 0 0	7,568 3 8	3,124 20 0	621 13 6	4,809 17 0	976 14 7

At 3 annas 4 pies.		At 3 annas 6 pies.		At 3 annas 7 pies.		At 3 annas 9 pies.		At 4 annas.	
Maunds,	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t	Rs. a. p.	Mds. s. t.	Rs. a.
...	...	...	...	...	...	...	...	2,996 0 0	749 0
...	...	...	...	...	...	...	...	5,550 20 0	1,387 10
...	...	...	...	...	...	...	...	64,081 0 0	16,020 4
...	...	...	...	...	...	...	...	45,196 0 0	11,299 0
...	...	508 0 0	111 2 0	640 0 0	143 5 4	240 0 0	56 4 0	8,682 0 0	2,170 8
...	...	...	...	...	...	...	...	1,536 0 0	384 0
...	...	...	...	715 20 0	160 15 10	...	...	1,949 30 0	487 7
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	622 10 0	155 9
...	...	...	...	...	...	...	...	18,180 0 0	4,545 0
...	...	...	...	...	...	...	...	7,329 0 0	1,832 4
...	...	108 0 0	23 10 0	...	...	...	...	34,853 0 0	8,713 4
...	...	...	...	...	...	...	...	30,784 0 0	7,696 0
...	...	...	...	...	...	...	...	20,615 0 0	5,153 12
...	...	...	...	...	...	...	...	9,991 0 0	2,497 12
6,203 0 0	1,292 4 8	...	...	2,726 20 0	610 10 0	77 20 0	18 2 8	1,928 20 0	482 2
784 0 0	163 5 4	...	...	972 0 0	217 11 0	34 0 0	7 15 6	2,404 20 0	601 2
2,305 80 0	480 5 10	...	...	1,979 0 0	443 3 5	9 0 0	2 1 9	448 0 0	112 0
979 20 0	204 1 0	...	...	3,106 0 0	695 9 10	1,656 0 0	388 2 0	3,246 0 0	811 8
303 0 0	63 2 0	...	...	7,977 0 0	1,786 8 3	29 0 0	6 12 9	974 0 0	243 8
665 0 0	138 8 8	...	...	1,131 0 0	253 4 9	...	...	...	...
...	...	150 0 0	32 13 0	...	...	...	...	11,081 0 0	2,770 4
569 0 0	118 8 8	432 0 0	94 8 0	...	...	...	...	38,842 0 0	9,710 8
...	...	...	...	...	...	...	...	9,922 0 0	2,480 8
3,667 0 0	763 15 4	...	...	602 0 0	148 4 2	...	...	13,078 20 0	3,269 10 0
...	...	410 0 0	89 11 0	...	...	290 0 0	67 15 6	30,816 0 0	7,704 0 0
3,371 0 0	702 4 8	760 0 0	166 4 0	...	...	...	...	17,673 0 0	4,418 4 0
...	...	360 0 0	78 12 0	...	...	...	...	11,081 0 0	2,770 4 0
868 80 0	179 15 2	...	...	505 0 0	118 1 7	...	...	6,598 0 0	1,649 8 0
...	...	486 0 0	106 5 0	...	...	...	...	11,374 0 0	2,843 8 0
1,297 0 0	270 8 4	...	...	...	...	...	...	10,738 0 0	2,684 8 0
3,024 0 0	630 0 0	...	...	...	...	...	...	...	...
2,916 0 0	607 8 0	...	...	...	...	...	...	2,816 0 0	704 0 0
...	...	...	...	...	...	...	...	...	...
...	...	1,008 0 0	220 8 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	2,650 20 0	662 10 0
...	...	...	...	...	...	...	...	4,908 0 0	1,227 0 0
...	...	483 15 0	105 11 10	...	...	85 28 0	20 1 4	11,980 20 0	2,995 2 0
...	...	...	...	8,280 0 0	1,854 6 0	...	...	3,269 20 0	817 6 0
...	...	4,786 0 0	1,046 15 0	14,008 0 0	3,137 3 4	...	...	9,295 18 0	2,323 13 4
...	...	1,306 0 0	285 11 0	...	...	1,656 0 0	388 2 0	5,373 20 0	1,343 6 0
...	...	...	...	...	...	...	...	2,919 2 0	729 12 2
...	...	...	...	...	...	...	...	7,204 39 0	1,801 3 11
...	...	202 26 0	44 5 3	...	...	...	...	12,401 30 0	3,100 7 0
...	...	...	...	...	...	...	...	8,357 0 0	2,089 4 0
...	...	54 11 0	11 14 0	...	...	...	...	25,681 18 0	6,420 5 10
...	...	...	...	...	...	...	...	1 0 0	0 4 0
...	...	...	...	...	...	...	...	21 0 0	5 4 0
...	...	...	...	...	...	...	...	...	...
...	...	40 0 0	8 12 0	...	...	...	...	20 0 0	5 0 0
...	...	...	...	...	...	...	...	...	...
26,948 0 0	5,614 2 8	11,094 12 0	2,426 14 1	42,702 0 0	9,564 3 6	4,077 8 0	955 9 6	5,19,469 22 0	1,29,867 6 3

At 4 annas 3 pies.		At 4 annas 5 pies.		At 4 annas 6 pies.		At 4 annas 7 pies.		At 4 annas 8 pies.	
Maunds.	Amount.	Maunds.	Amounts.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
58 0 0	15 6 6	...	...	168 0 0	47 4 0	...	...	..	...
...	...	...	...	...	...	...	...	...	...
...	...	..	...	956 0 0	268 14 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	113 0 0	31 12 6	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
36 0 0	9 9 0	786 0 0	216 15 6	...	...	...	...	77 0 0	22 7 4
200 0 0	53 2 0	771 0 0	212 13 3	...	...	...	...	14 0 0	4 1 4
512 30 0	136 3 2	1,150 0 0	317 7 2	...	...	...	...	101 0 0	29 7 4
18 0 0	4 13 6	1,925 0 0	531 6 1	...	...	...	...	40 0 0	11 10 8
95 0 0	25 2 9	855 0 0	236 0 3	...	...	...	...	91 0 0	26 8 8
136 0 0	36 2 0	20 0 0	5 8 4	...	...	...	...	...	...
...	...	980 0 0	270 8 4	...	...	...	...	396 0 0	115 8 0
...	...	7,899 0 0	2,180 7 3	...	...	...	...	2,632 0 0	767 10 8
...	...	3,171 0 0	875 5 3	...	...	...	...	...	...
...	...	5,020 0 0	1,385 11 8	...	...	638 0 0	182 12 2	758 0 0	221 1 4
...	...	4,825 20 0	1,332 0 7	...	...	...	...	1,168 0 0	337 12 0
...	...	4,078 0 0	1,125 11 2	...	...	...	...	...	...
...	...	793 0 0	218 14 5	...	...	...	...	...	...
...	...	5,071 0 0	1,399 12 11	...	...	...	...	...	...
...	...	1,880 0 0	518 15 4	...	...	...	...	...	...
...	...	1,116 0 0	308 1 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
592 0 0	157 4 0	...	...	494 0 0	138 15 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
262 26 0	69 12 3	...	...	66 0 0	18 9 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	350 12 0	98 8 4	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	10 0 0	2 13 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
1,910 16 0	507 7 2	40,840 20 0	11,135 10 6	2,157 12 0	606 11 10	638 0 0	182 12 2	5,267 0 0	1,536 3 4

At 4 annas 9 pies.		At 4 annas 10 pies.		At 4 annas 11 pies.		At 5 annas.		At 5 annas 1 pie.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	2,787 0 0	870 15 0	...	...
...	...	...	...	...	...	2 0 0	0 10 0	...	...
...	...	...	...	...	...	3,536 0 0	1,105 0 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	32,909 20 0	9,872 13 7	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	1,155 0 0	360 15 0	...	...
...	...	...	...	...	...	26,252 30 0	8,203 15 9	...	...
...	...	...	...	...	...	28,098 30 0	8,780 13 9	...	...
...	...	...	...	...	...	14,408 20 0	4,512 0 6	...	...
...	...	...	...	...	...	8,823 0 0	2,757 3 0	...	...
...	...	...	...	29 0 0	8 14 7	...	...	9 0 0	2 13 9
...	...	...	...	37 0 0	11 5 11	...	...	...	...
...	...	...	...	115 0 0	35 5 5	...	...	...	...
...	...	...	...	8 0 0	2 7 4	...	...	36 0 0	11 7 0
...	...	...	...	88 0 0	27 0 8	...	...	5 0 0	1 9 5
...	...	...	...	...	...	...	...	...	...
...	...	1,234 0 0	372 12 4	...	...	8,901 0 0	2,781 9 0	...	...
288 0 0	85 8 0	504 0 0	152 4 0	...	...	6,989 0 0	2,184 1 0	...	...
...	...	...	...	...	...	7,462 0 0	2,331 14 0	602 0 0	191 4 2
...	...	2,396 0 0	723 12 8	...	...	11,592 0 0	3,622 8 0	...	...
...	...	...	...	...	...	11,416 10 0	3,567 9 3	...	...
...	...	...	...	252 0 0	77 7 0	6,571 0 0	2,053 7 0	360 0 0	114 6 0
...	...	...	...	...	...	...	...	...	...
...	...	882 0 0	266 7 0	...	...	4,539 0 0	1,418 7 6	...	...
...	...	...	...	...	...	17,820 10 0	5,568 13 3	...	...
...	...	...	...	...	...	3,709 0 0	1,159 1 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	2,000 0 0	625 0 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	276 20 0	86 6 6	...	...
860 0 0	255 5 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	4,005 20 0	1,251 11 6	...	...
...	...	...	...	...	...	538 0 0	168 2 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	1,209 9 0	377 14 1	...	...
...	...	...	...	...	...	207 0 0	64 11 0	...	...
...	...	...	...	...	...	389 20 0	121 11 6	...	...
...	...	...	...	...	...	30 0 0	9 6 0	...	...
202 32 0	60 3 4	...	...	...	...	1,267 0 0	395 15 0	...	...
...	...	...	...	...	...	1,091 17 0	341 1 1	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	10,289 0 0	3,215 5 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	870 36 0	272 2 5	...	...
1,350 32 0	401 0 4	37,925 20 0	11,388 1 7	529 0 0	162 8 11	579 0 0	180 15 0	...	...
						1,86,845 22 0	58,389 3 7	1,012 0 0	321 8

At 5 annas 2 pies.		At 5 annas 3 pies.		At 5 annas 4 pies.		At 5 annas 6 pies.		At 5 annas 7 pies.	
unds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
ds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	318 0 0	109 5 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	191 0 0	65 10 6	...	...
...	...	...	...	...	...	...	...	300 0 0	104 11 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	40 0 0	13 5 4	...	...	228 0 0	79 9 0
...	...	...	...	...	...	...	...	268 0 0	93 8 4
...	...	...	...	...	...	...	...	268 0 0	93 8 4
...	...	...	...	18 0 0	6 0 0	...	...	305 0 0	106 6 11
...	...	...	...	...	...	...	...	324 0 0	113 1 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	6,386 0 0	2,195 3 0	...	...
62 0 0	52 5 0	...	...	...	...	1,413 0 0	485 11 6	...	...
...	...	...	...	365 0 0	121 10 8	180 0 0	61 14 0	...	...
...	...	1,191 0 0	390 12 9	850 0 0	283 5 4	1,224 0 0	420 12 0	...	...
...	...	1,314 0 0	431 2 6	...	...	5,654 30 0	1,943 13 1	4,550 0 0	1,587 12 2
...	...	...	...	...	...	2,146 0 0	737 11 0	693 0 0	241 13 3
...	...	...	...	...	...	993 0 0	341 5 6	...	...
...	...	...	...	...	...	1,553 0 0	533 13 6	180 0 0	62 13 0
...	...	...	...	...	...	2,210 0 0	759 11 0	...	...
...	...	...	...	...	...	380 0 0	130 10 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	4 0 0	1 5 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	118 0 0	40 9 0	...	...
...	...	...	...	...	...	228 0 0	78 6 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	45 0 0	14 12 3	...	...	37 17 0	12 13 10	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	96 1 0	33 0 2	...	...
...	...	...	...	...	...	8 0 0	2 12 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	232 2 0	76 2 3	...	...	130 9 0	44 12 3	...	...
...	...	...	...	...	...	220 0 0	75 10 0	...	...
162 0 0	52 5 0	2,786 2 0	914 2 9	1,273 0 0	424 5 4	23,486 17 0	8,073 7 4	7,116 0 0	2,483 3 0

B 643—8 *ap*

At 5 annas 9 pies.		At 6 annas.		At 6 annas 3 pies.		At 6 annas 6 pies.		At 6 ann
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amouut.	Maunds.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.
...	...	...	...	...	...	...	...	...
440 0 0	158 2 0	...	...	...	...	...	...	...
...	...	1 0 0	0 6 0	...	...	...	...	...
388 0 0	139 7 0	162 0 0	60 12 0	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	282 0 0	105 12 0	...	...	...	...	...
...	...	5,619 10 0	2,107 8 6	...	...	...	...	...
...	...	3,090 10 0	1,158 13 6	...	...	...	...	...
...	...	7,659 30 0	2,872 6 6	...	...	...	...	...
...	...	4,537 0 0	1,701 6 0	...	...	...	...	...
...	...	...	...	...	...	...	...	38 0 0
...	...	18 0 0	6 12 0	...	...	...	...	65 0 0
18 0 0	6 7 6	...	...	...	...	...	...	37 0 0
...	...	...	...	...	...	...	...	...
...	...	10 0 0	3 12 0	...	...	...	...	63 0 0
5 0 0	1 12 9	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
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...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	2,908 20 0	1,090 11 0	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	438 0 0	164 4 0	...	...	...	...	...
...	...	581 4 0	217 14 7	...	...	...	...	...
...	...	2,248 0 0	843 0 0	...	...	48 29 0	19 11 3	...
...	...	707 0 0	265 2 0	...	...	37 26 0	15 4 9	...
...	...	3,982 0 0	1,493 4 0	...	...	150 0 0	60 15 0	...
...	...	6,343 31 0	2,378 14 7	...	...	...	...	...
...	...	562 0 0	210 12 0	...	...	...	...	...
...	...	1,46,345 17 0	54,879 8 7	...	...	...	...	...
...	...	43 0 0	16 2 0	...	...	...	...	...
143 35 0	51 11 4	1,242 12 0	465 13 10	206 33 0	80 12 8	70 0 0	28 7 0	...
...	...	1,752 2 0	657 0 3	...	...	683 35 0	277 12 2	...
						401 30 0	163 8 4	...
994 35 0	357 8 7	1,88,532 16 0	70,699 10 4	206 33 0	80 12 8	1,391 31 0	565 6 6	203 0 0

At 5 annas 9 pies.		At 7 annas.		At 7 annas 3 pies.		At 7 annas 6 pies.		At 7 anns 9 pies.	
unds. s.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds,	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	188 0 0	88 2 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	188 0 0	64 11 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	118 0 0	51 10 0	...	...	...	...	...	...
...	...	...	...

At 8 annas.		At 8 annas 3 pies.		At 8 annas 6 pies.		At 8 annas 9 pies.		At 9 annas.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
236 0 0	118 0 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
138 0 0	69 0 0	...	...	...	...	...	...	...	...
...	...

At 9 annas 3 pies.		At 9 annas 6 pies.		At 9 annas 9 pies.		At 10 annas.		At 10 annas 3 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	.
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	.
...	...	...	...	...	..	...	...	...	
...	...	...	...	...	...

At 10 annas 6 pies		At 10 annas 9 pies.		At 11 annas.		At 11 annas 3 pies.		At 11 annas 6 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...

North Kánara and by the Goa Proprietors on their own account during the year 1886-87.

At 11 annas 9 pies.		At 12 annas.		At 12 annas 6 pies.		At 12 annas 9 pies.		At 13 annas.		At 14 annas.		Total.		Average Price per Maund
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...	...	...	8,434 21 0	1,676 10 11	0 3 2
...	...	...	...	...	...	...	...	...	...	...	...	2,04,030 30 0	38,511 15 3	0 3 0
...	...	...	...	...	...	...	...	...	...	...	...	2,12,722 30 0	41,099 2 7	0 3 1
...	...	...	...	...	...	...	...	...	...	...	...	1,96,308 20 0	38,352 1 8	0 3 2
...	...	...	...	...	...	...	...	...	...	...	...	1,39,601 30 0	24,231 3 5	0 2 9
...	...	...	...	...	...	...	...	...	...	...	...	1,53,276 20 0	20,424 1 6	0 2 2
...	...	...	...	...	...	...	...	...	...	...	...	2,04,262 10 0	31,526 5 10	0 2 6
...	...	...	...	...	...	...	...	...	...	...	...	2,44,623 20 0	30,159 1 3	0 2 0
...	...	...	...	...	...	...	...	...	...	...	...	1,45,701 31 0	17,872 10 11	0 2 0
...	...	...	...	...	...	...	...	...	...	...	...	18,180 0 0	4,545 0 0	0 4 0
...	...	...	...	...	...	...	...	...	...	...	...	9,365 0 0	2,494 8 6	0 4 3
...	...	...	...	...	...	...	...	...	...	...	...	1,73,151 20 0	36,265 0 9	0 3 4
...	...	...	...	...	...	...	...	...	...	...	...	1,57,603 20 0	33,275 12 9	0 3 5
...	...	...	...	...	...	...	...	...	...	...	...	1,19,392 0 0	24,329 4 3	0 3 3
...	...	...	...	...	...	...	...	...	...	...	...	69,543 0 0	15,342 9 0	0 3 8
...	...	...	...	...	...	...	...	...	...	...	...	1,54,502 30 0	21,095 5 2	0 2 2
...	...	...	...	...	...	...	...	...	...	...	...	78,953 20 0	11,898 1 1	0 2 5
...	...	...	...	...	...	...	...	...	...	...	...	1,30,074 20 0	16,593 11 9	0 2 0
...	...	...	...	...	...	...	...	...	...	...	...	1,47,904 30 0	19,874 14 6	0 2 2
...	...	...	...	...	...	...	...	...	...	...	...	97,362 20 0	14,815 12 11	0 2 7
...	...	...	...	...	...	...	...	...	...	...	...	23,715 20 0	4,036 2 10	0 2 9
...	...	...	...	...	...	...	...	...	...	...	...	1,48,966 20 0	23,276 14 6	0 2 6
...	...	...	...	...	...	...	...	...	...	...	...	2,02,777 20 0	32,216 6 0	0 2 7
...	...	...	...	...	...	...	...	...	...	...	...	1,16,521 0 0	16,965 11 7	0 2 4
...	...	...	...	...	...	...	...	...	...	...	...	1,86,860 20 0	28,845 8 4	0 2 9
...	...	...	...	...	...	...	...	...	...	...	...	2,59,588 0 0	41,184 10 4	0 2 6
...	...	...	...	...	...	...	...	...	...	...	...	1,76,740 10 0	26,200 11 3	0 2 4
...	...	...	...	...	...	...	...	...	...	...	...	69,569 0 0	10,875 9 3	0 2 6
...	...	...	...	...	...	...	...	...	...	...	...	1,09,548 30 0	16,579 1 8	0 2 5
...	...	...	...	...	...	...	...	...	...	...	...	2,08,265 10 0	28,506 12 4	0 2 2
...	...	...	...	...	...	...	...	...	...	...	...	1,44,899 0 0	18,836 10 10	0 2 0
...	...	...	...	...	...	...	...	...	...	...	...	1,84,187 0 0	23,439 14 4	0 2 0
...	...	...	...	...	...	...	...	...	...	...	...	1,51,302 0 0	19,895 15 6	0 2 1
...	...	...	...	...	...	...	...	...	...	...	...	1,58,722 0 0	19,819 5 0	0 1 11
...	...	...	...	...	...	...	...	...	...	...	...	88,535 0 0	11,161 6 0	0 2 0
...	...	...	...	...	...	...	...	...	...	...	...	13,195 20 0	3,402 12 8	0 4 2
...	...	...	...	...	...	...	...	...	...	...	...	42,011 30 0	5,959 13 5	0 2 3
...	...	...	...	...	...	...	...	...	...	...	...	92,504 8 0	15,337 4 10	0 2 4
...	...	...	...	...	...	...	...	...	...	...	...	64,294 10 0	10,080 2 3	0 2 6
...	...	...	...	...	...	...	...	...	...	...	...	95,403 13 0	15,254 6 11	0 2 7
...	...	...	...	...	...	...	...	...	...	...	...	99,026 35 0	13,750 4 2	0 2 3
...	...	...	...	...	...	...	...	...	...	...	...	36,299 6 0	4,934 10 0	0 2 2
...	...	...	...	...	...	...	...	...	...	...	...	61,116 26 0	8,888 4 9	0 2 4
...	...	...	...	...	...	...	...	...	...	...	...	49,792 30 0	8,264 11 1	0 2 8
...	...	...	...	...	...	...	...	...	...	...	...	58,981 39 0	9,998 11 4	0 2 9
...	...	...	...	...	...	...	...	...	...	...	...	1,20,514 20 0	20,468 3 2	0 2 9
...	...	10,020 0 0	7,515 0 0	2 0 0	1 9 0	...	...	86 0 0	69 14 0	405 0 0	354 6 0	43,047 0 0	25,703 1 0	0 9 7
...	...	...	...	...	...	...	...	...	...	...	...	2,06,559 5 0	79,917 7 6	0 6 2
...	...	...	...	...	...	...	...	...	...	...	...	926 20 0	447 5 8	0 7 8
134 31 0	98 15 7	1,388 0 0	1,041 0 0	54 33 0	42 13 3	57 35 0	46 1 11	...	...	...	...	1,27,860 37 0	75,031 1 11	0 8 9
...	...	1,031 28 0	773 12 4	565 37 0	442 2 1	...	...	50 18 0	40 15 10	...	...	24,902 21 0	13,044 2 2	0 8 5
134 31 0	98 15 7	12,439 28 0	9,329 12 4	622 30 0	486 8 4	57 35 0	46 1 11	136 18 0	110 13 10	405 0 0	354 6 0	60,41,629 22 0	10,77,326 8 7	0 2 9

W. PORTEOUS,
Acting Collector of Salt Revenue.

STATEMENT No. VII, showing Quantities of Foreign Salt imported by Sea and by Land into the Bombay Presidency during the year 1886-87.

Description of Salt.	Importations by Sea.					Importations by Land.						Total of Imports by Sea and Land.	
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Place of Export.	Place of Import.	By what Route.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Quantity Imported.	Amount of Import Duty levied.
				Mds. s. t.	Rs. a. p.					Mds. s.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Table and packing salt.	London ...	Bombay ...	Square-rigged vessels.	2,055 8 5	4,110 8 3							2,055 8 5	4,110 8 3
Sindha salt ...	Bandar Abbas.	Do. ..	Country crafts	1,786 30 0	3,573 8 0							1,786 30 0	3,573 8 0
Do. ...	Do. ..	Confiscated at the Bombay Custom House.	Do. ...	0 12 0	0 9 7							0 12 0	0 9 7
				1,787 2 0	3,574 1 7							1,787 2 0	3,574 1 7
						Bhávnagar ...	Ahmedabad District.	Gogha Frontier.	Carts and donkeys.	14 24	30 6 4	14 24 0	30 6 4
			Total ...	3,842 10 5	7,684 9 10				Total ...	14 24	30 6 4	3,856 34 5	7,715 0

W. PORTEOUS,
Acting Collector of Salt Revenue.

STATEMENT No. VIII, showing the Quantities of each Description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1885-86 and 1886-87.

Description of Salt.	1885-86.		1886-87.		Increase in 1886-87.	Decrease in 1886-87.	
	Quantity.	Amount realized.	Quantity.	Amount realized.	Quantity.	Quantity.	Amount realized.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Mds. s. t.	Rs. a. p.
Barágra Salt	29,61,285 20 0	61,04,838 0 0	20,89,005 20 0	40,29,858 0 0	... ..	8,72,280 0 0	20,74,980 0 0
Sea Salt	63,10,744 7 40	1,13,22,538 11 5	65,12,146 31 40	1,12,42,791 0 9	2,01,402 24 0	.....	79,747 10 8
Sinda Salt	3,100 5 20	6,200 4 2	1,787 2 0	3,574 1 7	.....	1,313 3 20	2,626 2 7
Zanzibar Rock and Máhi Salt ...	24 9 0	48 7 2	.....	.....	.....	24 9 0	48 7 2
Table Salt	2,583 2 24	5,166 4 2	2,055 8 5	4,110 8 3	.....	527 34 19	1,055 11 11
Total ...	92,77,737 4 4	1,74,38,791 10 11	86,04,994 21 45	1,52,80,333 10 7	2,01,402 24 0	8,74,145 6 39	21,58,458 0 4

W. PORTEOUS,
Acting Collector of Salt Revenue.

STATEMENT No. IX, showing the Principal Articles of Import and Export, with of the Bombay Presidency

Division.	Táluka.	Number and Names of Ports.		Value of Imports.	Value of Exports.	Import Customs Duty.	Export Customs Duty.	Total Customs Duty.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division.	Dholera	Khun, Bavliari	2	7,16,279 0 0	14,59,613 0 0	.....	.....	.....
	Gogo	Gogo	1	2,95,558 0 0	5,17,777 0 0	.....	.....	.....
	Cambay	Cambay	1	.....	.....	.....	... ..	.....
	Jambusar	Tankária, Dehgám, Dehej .	3	2,00,894 0 0	2,56,701 0 0	.....	.....	.....
	Broach	Broach	1	19,63,762 0 0	17,95,713 0 0	.....	.....	.....
	Surat	Surat, Bhagva, Navsári, Matvád.	4	16,28,027 0 0	16,51,473 0 0	.....	1 15 7	1 15 7
	Bulsár	Bulsár, Bilimora, Kolak, Umarsádi.	4	4,04,152 0 0	7,88,688 0 0	.....	684 10 2	684 10 2
		Total Northern Division ...	16	52,08,672 0 0	64,69,965 0 0	.....	686 9 9	686 9 9
Southern Division.	Umbargaon ...	Umbargaon, Muroli, Kalai, Golvad-	4	99,959 0 0	2,83,630 0 0	.....	.....	.....
	Tárápur	Tárápur, Dáhánu, Navápur Sátpáti, Máhim, Kelva, Dativrey.	7	2,38,824 0 0	5,70,870 0 0	.....	20 6 4	20 6 4
	Bassein	Bassein, Ágáshi, Naughar...	3	4,25,071 0 0	6,61,384 0 0	.....	.....	.....
	Ghodbandar ...	Rayi, Utan, Manori, Bándra, Vesáva.	5	5,29,067 0 0	11,01,276 0 0	.....	.....	.....
	Trombay	Bhiwndi, Thána, Kalyán, Bhándup, Mahul, Trombay.	6	29,02,173 0 0	35,11,751 0 0	.....	1,269 2 9	1,269 2 9
	Uran	Mora, Karanja, Sheva ...	3	5,60,095 0 0	73,94,987 0 0	.....	.....	.....
	Karanja	,, ...		1,00,872 0 0	18,29,868 0 0	.....	.....	.....
	Panvel	Panvel, Belápur, Chirner, Kherana.	4	5,31,829 0 0	15,83,754 0 0	.....	86 14 6	86 14 6
	Alíbág	Alíbág, Thal, Revdánda, Mándva, Rewas, Mandád.	5	6,69,616 0 0	8,44,507 0 0	12 0 0	.....	12 0 0
	Sánksi	Ántora, Nágotna	2	4,48,445 0 0	8,64,302 0 0	.....	.....	.....
	Suvarndurg ...	Bánkot, Kelshi, Harnai ...	3	8,35,638 0 0	5,34,549 0 0	.....	.....	.....
	Anjanvel	Anjanvel, Boria	2	30,24,601 0 0	41,83,375 0 0	.....	10 2 8	10 2 8
	Ratnágiri	Ratnágiri, Jaygad, Puranghad.	3	11,02,457 0 0	5,83,289 0 0	.....	.....	... ..
	Viziádurg... ...	Jaytápur, Viziádurg ...	2	13,07,480 0 0	16,37,989 0 0	.....	.....	.....
	Málvan	Málvan, Áchra, Devgad ..	3	7,09,314 0 0	4,73,084 0 0	15 2 8	.....	15 2 8
	Vengurla	Vengurla, Ráhuri, Nivti ...	3	29,75,731 0 0	30,04,823 0 0	2 2 0	2 7 10	4 9 10
	Shiroda	Creeks		84,324 0 0	27,886 0 0	.....	.....	.....
	Kárwár	Sadáshivgad, Kárwár, Chendia.	3	4,73,500 0 0	14,34,516 0 0	0 5 6	.....	0 5 6
	Ankola	Belikeri, Ankola, Gangavali, Tadri.	4	1,80,226 0 0	3,05,228 0 0	.....	.....	.....
	Honávar	Kumta, Murdeshvar, Honávar, Bhatkal, Shiráli.	5	24,85,162 0 0	53,57,433 0 0	.....	... ..	.....
		Total Southern Division ...	67	1,96,84,384 0 0	3,61,88,501 0 0	29 10 2	1,389 2 1	1,418 12 3
		Presidency Divison Huzúr.. (Mátunga.)	...	.....	3,75,672 0 0	.....	.....	.....
		... Total ...	83	2,48,93,056 0 0	4,30,34,138 0 0	29 10 2	2,075 11 10	2,105 6 0

their Values, and Details of the Sea Customs Collections realized at the different Ports during the year 1886-87.

REVENUE.

Wharfage Fees.	Registry Fees.	Confiscations and Penalties.	Miscellaneous.	Total.	Refunds.	Net Revenue.	Remarks.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
.....	.....	25 12 0	34 3 8	59 15 8	5 0 0	54 15 8	
.....	35 0 0	4 8 3	5 7 0	44 15 3	.....	44 15 3	
.....	.....	.....	.....	.....	.....	.....	
.....	16 0 0	2 0 0	17 7 7	35 7 7	.....	35 7 7	
386 12 6	115 0 0	26 15 0	79 7 6	608 3 0	.....	608 3 0	
74 11 10	168 0 0	230 15 0	91 12 5	567 6 10	.....	567 6 10	
.....	666 0 0	111 2 0	401 8 1	1,863 4 3	2 0 0	1,861 4 3	
461 8 4	1,000 0 0	401 4 3	629 14 3	3,179 4 7	7 0 0	3,172 4 7	
.....	36 0 0	4 0 0	5 10 9	45 10 9	.....	45 10 9	
.....	240 0 0	33 0 0	18 6 3	311 12 7	.....	311 12 7	
13 6 11	233 0 0	12 0 0	23 4 3	281 11 2	.....	281 11 2	
.....	258 0 0	2 0 0	22 3 3	282 3 3	.....	282 3 3	
3 12 5	233 0 0	33 8 0	276 1 1	1,815 8 3	.....	1,815 8 3	
8 6 10	123 0 0	6 8 0	10 9 2	148 8 0	.....	148 8 0	
.....	109 0 0	16 4 0	15 9 9	140 13 9	.....	140 13 9	
.....	213 0 0	143 12 0	26 5 9	470 0 3	.....	470 0 3	
.....	215 0 0	85 4 0	64 11 4	376 15 4	.....	376 15 4	
.....	48 0 0	.....	11 0 0	59 0 0	.....	59 0 0	
.....	207 0 0	.....	18 14 6	225 14 6	.....	225 14 6	
.....	428 10 0	12 0 0	27 5 6	478 2 2	.....	478 2 2	
.....	1,014 12 0	37 11 6	277 0 0	1,329 7 6	.....	1,329 7 6	
.....	441 0 0	39 0 0	42 1 3	522 1 3	2 0 0	520 1 3	
.....	268 0 0	42 8 0	21 2 1	346 12 9	5 0 0	341 12 9	
79 7 3	73 0 0	58 4 0	50 15 6	266 4 7	.....	266 4 7	
.....	8 0 0	.....	6 6 4	14 6 4	.....	14 6 4	
11 1 8	151 0 0	25 10 1	55 1 3	243 2 6	.....	243 2 6	
.....	185 0 0	8 0 0	44 15 6	237 15 6	20 0 0	217 15 6	
17 11 10	245 0 0	19 4 6	124 6 2	406 6 6	2 0 0	404 6 6	
133 14 11	4,729 6 0	578 10 1	1,142 1 8	8,002 12 11	29 0 0	7,973 12 11	
.....	.....	250 0 0	.....	250 0 0	.....	250 0 0	
595 7 3	5,729 6 0	1,229 14 4	1,771 15 11	11,432 1 6	36 0 0	11,391 1 6	

W. PORTEOUS,
Acting Collector of Salt Revenue.

STATEMENT No. X, showing the Principal Articles of Import and Export, with their Values, and Details of the Collections realized under the head "Land Customs" on the Frontiers of the Presidency during the year 1886-87.

Division.	Táluka.	Value of Imports.	Revenue.						Remarks.
			Import Customs Duty.	Export Customs Duty.	Total Customs Duty.	Miscellaneous.	Total.	Net Revenue.	
		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Southern Division.	Alíbág	...	...	...	...	106 0 0	106 0 0	106 0 0	
	Kárwár... ...	73 4 0	20 5 4	...	20 5 4	...	20 5 4	20 5 4	
	Total ...	73 4 0	20 5 4	...	20 5 4	106 0 0	126 5 4	126 5 4	

W. PORTEOUS,
Acting Collector of Salt Revenue.

STATEMENT No. XI, showing the Revenue derived from Abkári and Sea and Land Customs in the Presidency of Bombay, exclusive of the Port of Bombay and the Province of Sind, for the year 1886-87 contrasted with those of the five preceding years.

Years.	Import Sea Customs.	Export Sea Customs.	Import and Export Land Frontier Duties.	Government Share of Transit Duties levied in Cambay, Bánsdá, and Dharampor States.	Anchorage Fees levied at Cambay.	Registry Fees.	Confiscation and Penalties.	Warehouse Rent and Wharfage Fees.	Fees for amendment and duplicate copies of Customs Documents.	Sale-proceeds of Dead Stock Articles.	Miscellaneous.	Still-head Duty on Spirits manufactured at Uran and Bhándup.	Cost of Establishment employed at Uran and Bhándup Distilleries paid by Proprietors.	Total.	Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1881-82	7,751 10 11	7,669 14 9	2,618 6 1	11,099 4 11	384 4 0	7,818 10 3	664 11 6	1,176 2 3	789 9 11	956 1 3	461 1 8	9,93,468 2 0	18,882 2 10	10,53,740 2 4	
1882-83	3,094 7 4	7,810 5 2	2,777 13 1	10,849 2 6	364 5 0	18,368 3 6	1,932 9 1	1,209 6 2	678 7 9	499 0 3	1,274 7 6	9,68,332 9 6	22,663 15 6	10,39,854 12 4	
1883-84	4,655 11 7	5,672 4 0	2,431 8 9	10,426 11 10	415 5 10	9,203 7 6	1,427 10 4	1,129 5 7	715 2 0	288 10 10	662 9 1	10,13,965 5 6	27,885 7 5	10,78,879 4 3	
1884-85	993 13 9	5,019 9 5	40 7 3	9,011 9 4	.....	8,013 6 10	836 7 2	647 10 5	565 5 6	165 3 6	479 1 0	14,14,947 12 1	28,082 2 0	14,68,802 8 3	
1885-86	200 14 1	2,878 11 3	18 2 8	9,000 0 0	.....	6,204 2 0	2,619 14 8	478 0 11	532 10 6	294 2 8	619 3 4	16,35,284 0 8	34,409 8 11	16,92,539 7 8	
Total ...	16,696 9 8	29,050 12 7	7,886 5 10	50,386 12 7	1,163 14 10	49,607 14 1	7,481 4 9	4,640 9 4	3,281 3 8	2,203 2 6	3,496 6 7	60,25,997 13 9	1,31,923 4 8	63,33,816 2 10	
Average	3,339 5 2	5,810 2 6	1,577 4 4	10,077 5 9	232 12 7	9,921 9 3	1,496 4 1	928 1 10	656 3 11	440 10 1	699 4 6	12,05,199 9 4	26,384 10 6	12,66,763 3 9	
1886-87 ...	29 10 2	2,075 11 10	20 5 4	9,000 0 0	.....	5,729 6 0	1,229 14 4	595 7 3	636 15 6	651 5 9	483 10 8	15,68,983 12 3	32,390 12 5	16,21,932 15 6	

W. PORTEOUS,

Acting Collector of Salt Revenue.

STATEMENT No. XII, showing Details of Cases of Salt and Opium-

SA

Divisions.	Nature of Offence.											
	Theft from Salt Works.		Smuggling Foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt Works in excess of quantities specified in Permits.		Miscellaneous.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division ...	2	0 6 40	4	0 5 12	86	43 6 51	...	.....	16	10 19 25	108	53 37 48
Total N D. ...	2	0 6 40	4	0 5 12	86	43 6 51	...	.....	16	10 19 25	108	53 37 48
Southern Division ...	52	99 12 13	1	12 36 0	81	21 15 34	11	33 33 32	47	350 7 47	192	517 24 46
Goa Territory	10	3 25 20	...	.....	...	.....	...	.....	5	11 8 40	15	14 33 60
Total S. D. and Goa ...	62	102 37 33	1	12 36 0	81	21 15 34	11	33 33 32	52	361 16 7	207	532 18 26
Grand Total ...	64	102 37 33	5	13 1 12	167	64 22 5	11	33 33 32	68	371 35 32	315	586 15 74

* Released by the Portuguese authorities. (a) No percentage on the convictions on the number

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Divisions.	Found on person of Smugglers.		Found concealed.		Found on Animals.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division	4	0 2 73	14	1 39 48	5	0 34 61	23	2 37 22
Southern Division	...	.....	...	.....	...	.....	...	.....
Total ...	4	0 2 73	14	1 39 48	5	0 34 61	23	2 37 22

smuggling disposed of by the Salt Department during the year 1856-87.

LT.

Mode of Smuggling.										How Cases were disposed of.						Total Estimated Value of Confiscations.
By Head-loads.		On Animals.		In Carts.		By Boats.		Miscellaneous.		Total.		Number of Persons arrested.	Number of Persons released by the Department.	Number of Persons prosecuted.	Number of Persons convicted.	Number of Persons acquitted.	Percentage of convictions on number prosecuted.	
No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.							
	Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.							Rs. a. p.
54	31 21 13	3	0 3 7	...	...	...	...	51	22 12 28	108	53 37 48	171	1	170	148	22	87·05	93 0 7
54	31 21 13	3	0 3 7	...	...	...	...	51	22 12 28	108	53 37 48	171	1	170	148	22	87·05	93 0 7
101	70 7 18	2	15 36 0	12	320 28 60	21	97 21 40	56	13 11 8	192	517 24 46	260	21	239	199	40	83·26	1,189 12 11
10	3 1 20	...	...	...	...	...	...	5	11 32 40	15	14 33 60	19	*2	17	5	...	(a)	35 13 3
111	73 8 38	2	15 36 0	12	320 28 60	21	97 21 40	61	24 3 49	207	532 18 26	279	23	256	204	40	...	1,225 10 2
165	104 29 51	5	15 39 7	12	320 28 60	21	97 21 40	112	47 15 76	315	586 15 74	450	24	256	352	40	...	1,318 10 9

prosecuted is fairly deducible, as 11 cases are still pending in the Portuguese Courts.

UM.

Prosecution and Conviction before Magistrates.							Total estimated Value of Confiscations.
No of Persons arrested.	No. of Persons released by the Department.	No. of Persons prosecuted.	No. of Persons convicted.	No. of Persons acquitted.	No. of Persons tried in Foreign Territory the result of whose trials has not been reported.	Percentage of Convictions on number prosecuted.	
							Rs. a. p.
26	.....	26	20	6	.....	76·9	3,653 14 3
.....	.....	.....	.....	.....	.....	.....	.....
26	.....	26	20	6	.....	76·9	3,653 14 3

W. PORTEOUS,

Acting Collector of Salt Revenue.

Report on the administration of the Salt and Continental Customs Department of the Bombay Presidency for 1886-87.

No. 867.

REVENUE DEPARTMENT.

Bombay Castle, 8th February 1888.

Memorandum from the Commissioner of Customs, Salt, Opium and A'bkári, No. 5990, dated 28th October 1887—Submitting the annual report on the administration of the Salt and Continental Customs Department of the Bombay Presidency for the year 1886-87.

Memorandum from the Commissioner of Customs, Salt, Opium and A'bkári, No. 6700, dated 1st December 1887.

RESOLUTION.—No change took place during the year under review in the number of Government salt-works, but 10 new private works, including two at Shiroda, were opened and manufacture was resumed at Sánikatta where it had been discontinued. A scheme for re-arranging the Sánikatta salt-works, by which production will be increased by about 60,000 maunds, has been provisionally sanctioned by the Commissioner of Customs, Salt, Opium and A'bkári.

2. The season was on the whole not unfavourable for the production of salt except in the case of the various Konkan works, at which large quantities of salt lying in the evaporating pans were destroyed by heavy rain at the end of May. At these works also the percentage of wastage was very high, especially at Pen, where there were unusually heavy monsoon floods.

3. Sales of Barágra salt were generally smaller than in the previous year, the only exception being in exports to the Central Provinces. The large decrease reported was to a great extent to be expected, the sales of the previous year having been abnormally large on account of an unusual demand in Northern India, which only partially continued during the year under review: but it appears to have been due to a considerable extent to the stoppage for a time of the supply of salt to North-Western Provinces, Punjáb and Oudh, on account of the threatened exhaustion of the stocks at Khárághoda. It is satisfactory, on the other hand, to learn that a well defined improvement took place in every branch of the sea salt trade except in the sales for local consumption within the Presidency.

4. The consumption of salt in the Presidency was less than in the previous year, but the difference was inconsiderable, the deduced average consumption per head of population being 10·54 against 10·82 lbs.

5. The fish-curing yards at Kosumba and Vesáva having proved to be failures, were ordered by Government to be closed at the end of the fair season of 1886-87. On the question of keeping open the Vengurla yard, which promises well, for only six months in the year, orders have been passed in Government Resolution No. 6322, dated 19th September 1887.

6. The gross receipts and expenditure of the department during the year under review are contrasted with those of the previous year in the following table. The decrease in receipts under "Salt" was due mainly to the diminished sales at Khárághoda already mentioned, and the principal causes of the increase in charges were the revision of the salaries of the peon establishment, and the

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fact that heavy arrears of the Railway Company's freight bills on Barágra salt exported in the previous year were paid during the year under review :—

	Receipts.		Expenditure.	
	1885-86.	1886-87.	1885-86.	1886-87.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt	1,84,16,776 7 4	1,62,11,379 14 3	17,33,906 3 0	21,11,925 15 2
Sea Customs	13,748 15 5	11,432 1 6	1,29,628 11 3	1,35,530 10 6
Land Customs	9,096 14 8	9,126 5 4	.....	.....
A'bkári	16,69,693 9 7	16,01,702 1 3	31,085 14 4	34,576 13 6
Local Funds	75,645 3 1	88,206 12 5	62,703 4 11	67,120 1 5
Total...	2,01,84,961 2 1	1,79,21,847 2 9	19,57,324 1 6	23,49,153 8 7

7. The remaining features of the year's administration have been sufficiently dealt with in the Commissioner's review, and Government concur with that officer in thinking that the results are satisfactory, and that the officers mentioned by him deserve commendation.

J. De C. ATKINS,
Under Secretary to Government.

To

The Commissioner of Customs, Salt, Opium and A'bkári,
The Collector of Salt Revenue,
The Accountant General,
The Government of India,
The Secretary of State for India. } By letter.